



TOWN of WEST RUTLAND
VERMONT

ANNUAL REPORT
FOR THE YEAR ENDING
DECEMBER 31, 1990

TOWN OF WEST RUTLAND SCHOOL DISTRICT
West Rutland, Vermont

WARNING

The legal voters of the Town of West Rutland School District are hereby warned and notified to meet at the Multi Purpose Room of the High School in said town on Monday, March 4, 1991 at 7:00 P.M. to vote on the following matters, to wit:

1. To hear and act upon the reports of the Town of West Rutland School District.

2. To hear and discuss the proposed School District Budget. All citizens are invited to attend and provide the Directors with comments and ask questions concerning the proposed school district budget.

3. To transact any other business that may legally come before said meeting.

At the close of business, the meeting shall be recessed by the Moderator until Tuesday, the 5th day of March, 1991 at 10:00 A.M. at the American Legion, 333 Pleasant St. (Upper Entrance), West Rutland to vote by Australian Ballot on the following matters, to wit:

1. To elect all School District officials as required by law.

2. To consider whether the Town School District shall vote a sum of money not to exceed the sum of two million, two hundred fifty-one thousand, nine hundred dollars (\$2,251,900) to operate the School District for fiscal year 1991-92. It is estimated that one million, thirty-seven thousand, four hundred thirty six dollars (\$1,037,436) will be raised by local taxes.

WEST RUTLAND VERMONT
January 23, 1991

BOARD OF SCHOOL DIRECTORS

Mr. Thomas Johnson, Chairman

Mr. William Kelley

Mrs. June Atwood

Mr. Earle Goodrich

Mr. James Rodgers

TOWN OF WEST RUTLAND, VERMONT
WARNING

The legal voters of the Town of West Rutland, Vermont are hereby warned and notified to meet at the multi-purpose room of the West Rutland High School on Monday, March 4th, 1991 at 8:00 p.m. for an informational hearing and to act on Articles 1, 2, & 3. And to meet on Tuesday, March 5th, 1991 at 10:00 a.m. at the American Legion Hall, 333 Pleasant Street, to vote by Australian Ballot on Articles 4-18. Polls to close at 7:00 p.m.

Article #1 To act on the reports of the Town Officers as submitted by the Town Auditors.

Article #2 To discuss the proposed Selectmen's Budget for the expenses of the Town and Town Highway Department.

Article #3 To transact any other legal and proper business, not involving Town funds or any other articles on this warning.

THE FOLLOWING ARTICLES TO BE VOTED ON BY AUSTRALIAN BALLOT

ARTICLE #4 To elect by Australian Ballot all necessary Town Officers.

ARTICLE #5 Shall the Town vote to pay its real estate and personal property taxes in two installments to the Town Treasurer on or about July 15, 1991 and November 15, 1991 with interest payable at the rate of 1% per month for each of the first three months, or portion thereof and 1 and 1/2 % per each month thereafter beginning from the due date of each installment?

ARTICLE #6 Shall the Town vote to approve the Selectmen's Budget in the amount of \$504,550 to be raised by taxes?

ARTICLE #7 Shall the Town vote to appropriate the sum of \$3,147.00 for the support of Rutland Mental Health Services, Inc. so that these services can be maintained ?

ARTICLE #8 Shall the Town vote to appropriate the sum of \$1,000 for the support of the programs of the Southwestern Vermont Area Agency on Aging?

ARTICLE #9 Shall the Town vote to appropriate the sum of \$375.00 to support the Retired Senior Volunteer Program (RSVP)?

ARTICLE #10 Shall the Town vote to appropriate the sum of \$4,500.00 to support the Rutland Area Visiting Nurses Association, Inc?

ARTICLE #11 Shall the Town vote to appropriate the sum of \$735.00 to support the Bennington-Rutland Opportunity Council (BROC) in 1990?

ARTICLE #12 Shall the Town vote to appropriate the sum of \$15,397.00 (6.3825 per capita) to maintain the services of the Rutland Regional Ambulance?

ARTICLE #13 Shall the Town vote to appropriate the sum of \$55,000.00 for continuing repaving improvements?

ARTICLE #14 Shall the Town vote to authorize the Selectmen to contract with the West Rutland Fire District #1 and to appropriate the amount of \$64,550.00 for town-wide fire protection of which \$20,000.00 will be set aside for the sole purpose of purchasing a new fire engine?

ARTICLE #15 Shall the Town vote to appropriate the sum of \$2,853.00 to the Rutland Industrial Development Corporation (RIDC) for the purpose of development promotion?

ARTICLE #16 Shall the Town vote to appropriate the sum of \$500.00 to support the Steven R. Gaiko Memorial Foundation Alcohol and Drug Prevention Program ?

ARTICLE #17 Shall the Town vote to appropriate the sum of \$500.00 to support the Rutland Area Hospice, Inc. ?

ARTICLE #18 Shall the Town vote to adopt By Law Amendments relating to Section 400 [Signs] of the West Rutland Zoning By-Laws as approved by the Board of Selectmen on January 14, 1991 ?

Paul Kulig, Chairman

Robert Parkman

Joseph Baker

Daniel Pratt

Chester Brown, Jr.

BOARD OF SELECTMEN
February 1, 1991

INSTRUCTIONS FOR VOTERS

Here is some basic information for you, the voter. If you have any question after reading this, or any time during the voting process, ask your Town Clerk or another election official.

CHECK-IN

1. Go to "in" checklist table.
2. Give your name, and if asked, your residence to the election official in a clear, audible voice.
3. Wait until your name is repeated and checked off by the official.

ENTER

1. Enter within the guardrail, and do not leave until you have voted.
2. An election official will hand you a paper ballot.
3. Go to a vacant booth.

MARK YOUR BALLOT

1. Make a cross (X) in the box to the right of the name of the candidate(s) you want to vote for. Follow the directions on the ballot as to how many to vote for. ("Vote for not more than two")
2. WRITE-IN. To vote for someone whose name is not printed on the ballot, use the blank "write-in" lines on the ballot.

CHECK OUT

1. Go to the "out" checklist table.
2. Give your name to the election official in a clear, audible voice.
3. Wait until your name is repeated and checked off by the official.

VOTE

Deposit your ballot in the "Voted Ballots" box.

LEAVE

Leave the voting area by passing outside the guardrail.

WHAT TO DO IF;

YOU'RE NOT ON THE CHECKLIST

If your name has been dropped from the checklist and you think it was an error, explain it to your Town Clerk and ask that your name be put back on.

If the problem isn't cleared up to your satisfaction, have the Town Clerk, Selectman or other official call an immediate meeting of the members of your Board of Civil Authority who are present at the polls. They should check thoroughly and correct any error.

If you still aren't satisfied, call the Secretary of State's Office at 1-800-642-5155.

YOU SPOIL YOUR BALLOT

Ask an election official for another ballot. Three ballots is the limit.

YOU'RE DISABLED, VISUALLY IMPAIRED OR CAN'T READ

Tell an election official. You may bring a friend or relative to help you, as long as he or she is a registered voter, or you may have two election officials help you.

YOU CAN'T GET FROM YOUR CAR TO THE POLLING PLACE

Have a friend tell an election official. A ballot may be brought out to your car by two election officials so you can vote there.

IT IS ILLEGAL TO:

1. Knowingly vote more than once, either in the same town or in different towns.
2. Try to tell another person how to vote once you're inside the building where voting is taking place.
3. Mislead the Board of Civil Authority about your own or another's person's eligibility to vote.
4. Show your marked ballot to others in order to let them know how you voted.

5. Make a mark on your ballot which would identify it as yours.

PLEASE DON'T

1. Chat or socialize in the voting area, especially when there are people in the process of voting.
2. Leave brochures, buttons or other campaign literature in the voting booth.

ABSENTEE VOTING

A voter who expects to be an absent voter, or an authorized person in behalf, may apply for absent voter ballots not later than 12:00 NOON of the day preceding the election. (March 4, 1991) Applications will be accepted by the Town Clerk in the Town Hall during regular office hours Monday thru Friday.

APPLICATIONS FOR CHECKLIST

Applications for person's names to be placed on the checklist shall not be accepted after 12:00 NOON on the third Saturday preceding the day of the election. (Feb. 16, 1991). Applications will be accepted by the Town Clerk at the Town Hall during regular office hours Monday thru Friday and on Saturday February 16, 1991 from 10-12 AM.

TOWN OFFICERS

(Date after name indicates when term expires. Asterisk before name indicates office to be voted on this year.)

Moderator	*Gary Kupferer	1991
Town Clerk	Jayne Pratt	1992
Town Treasurer	Richard Daley	1992
Selectmen	*Paul Kulig	1991
	Chester Brown, Jr.	1992
	*Robert Parkman	1991
	Joseph Baker	1993
	*Daniel Pratt	1991
School Directors	*Thomas Johnson	1991
	June Atwood	1992
	*William J. Kelley	1991
	James Rodgers	1993
	*Earle Goodrich	1991
Road Commissioner	Town Manager	
Tax Collector (Delinquent)	Town Manager	
Listers	*Frank Baginski	1991
	Frances Flynn	1993
	Leonard DiGangi	1992
Auditors	*Beverly Kupferer	1991
	James Reynolds	1992
	Mary Oczechowski	1993
Grand Juror	*Donna R. Perry	1991
	*Dale A. Rooney	1991
	*Mary Werbinski	1991
First Constable	*Robert J. Elrick	1991
Second Constable	*Douglas Norton	1991
Trustees of the Public Monies	Selectmen	
Town Law Agent	Selectmen	
Tree Warden	Selectmen	

1990 REPORT OF THE SELECTMEN AND TOWN MANAGER

To the Citizens of West Rutland,

1990 was a year of quiet, solid progress for West Rutland. During the summer we celebrated the designation of a part of Marble Street as a National Historic District. We utilized a state planning grant to have a design drawn for the rehabilitation of Marble Street. We entered an agreement with the owners of Westway Mall for a major drainage improvement project from the mall entrance to the Castleton River Drainage Channel. We completed major road rehabilitation projects on Pleasant Street, Whipple Hollow Road and South Lane. Our Wastewater Treatment Plant has continued to be recognized for excellence by the state and federal governments. The new Post Office opened in March, a new Price Chopper Supermarket opened in December and businesses both in the mall and elsewhere in town reported that business is generally good in spite of the national economic downturn. An active group of citizens is continuing seek ways to improve West Rutland's image. We believe that we have come a long way in the past several years. We thank everyone for their help in making progress.

ROADS

In 1990 we continued our program of road resurfacing improvements. We completed .9 miles on Pleasant Street, .5 miles on Whipple Hollow Road and all of South Lane. Our projects all involve extensive preparation of the road base and drainage. For the first time, we used a "BDMAG" process to recycle the old pavement into a stabilized and uniform roadbase. We hope that this process, in conjunction with drainage improvements, will provide a significantly longer lasting road surface. We entered a contract in the summer with Casella Construction to install a new drainage system from the Westway Mall entrance and the front of Bailey Motors and north on Proctor Street to discharge into the Upper Castleton River Drainage Channel. Due to some complications with the location of sewer, water, telephone utility lines and problems with the supply of materials, the construction of this drainage system has been delayed until the spring of 1991. Through the cooperation of Wayne Jarvis, District Transportation Administrator we will receive grant funding to upgrade the collapsed drainage system at the intersection of Main and Chapel Streets. We have also been informed that long awaited railroad crossing signals will be installed on Thrall Ave. and Marble and Barnes Streets in early 1991. Using equipment savings funds we purchased a 1991 Ford one ton dump truck with sander in October. This truck replaces one purchased in 1985. During the 1991 season we intend to concentrate on trouble spots on

several gravel roads. These roads are badly in need of major roadside brush cutting, ditch and culvert work, application of gravel and major regrading of the road surfaces.

DEVELOPMENT

During 1990, voters approved new sub-division regulations and a Sewer Allocation Ordinance was adopted by the Board of Selectmen. The sub-division regulations will give the town more review authority in planned developments. With sub-division regulations, certain developments of less than 10 acres will be exempt from Act 250 review. The sewer allocation ordinance sets a procedure for fairly allocating the remaining reserve capacity of the town's wastewater treatment plant. Several new businesses located in town in 1990 and two industrial expansions were completed. The economic downturn has intensified competition for the few industries that are seeking to establish new plants. We are confident that business expansion anywhere in the Rutland Region is beneficial to West Rutland, but we continue to seek new industrial tenants for the West Rutland Industrial Park. We are active in a consortium of Rutland, Pittsford and Proctor to encourage construction of a natural gas pipeline into the region. Such a pipeline could mean major benefits to West Rutland in spurring the development of a power plant and a steel manufacturing plant, both of which have been proposed in recent years. We submitted a resolution in support of the proposed merger of the Killington and Pico Ski Areas to the District 1 environmental commission in November. We were successful in convincing the state that West Rutland is a good location for a Travel Information Plaza. The plaza was installed at the Town Hall in November.

SOLID WASTE

We held two appliance pick ups in 1990. There were more than 150 appliances properly disposed of through this program. The Solid Waste District sponsored a Household Hazardous Waste Collection day that was well utilized by West Rutland residents. In the spring of 1991 we will build a shed to house a waste oil collection tank for disposal of waste motor oil. That facility will also accept car batteries which will be collected for recycling. The waste district has also established a transfer station and recycling collection facility at the former Rutland City landfill that can be used by West Rutland residents. The transfer station accepts nearly all items, including furniture and appliances. A plan for the final closure of the West Rutland Landfill has been completed by DuBois and King (\$12,000 funded by the state). This plan indicates that closure to state specifications will

cost more than \$300,000. We are supporting the state's 1991 capital budget which includes full funding for the closure. The landfarming of oil contaminated soil is continuing at the landfill. The dissipation of the oil is on schedule according to state experts. We were fortunate to get all of the scrap metal, piled for many years at the landfill, crushed and taken away free of charge. There were nearly 125 tons of material in the pile. It was estimated in 1989 that it would cost from \$10,000 to \$20,000 to have the pile removed. We have participated in the Solid Waste Alternative Partnership (SWAP) in an effort to get the Rutland incinerator back in operation. The partnership consists of the City of Rutland, Proctor, Pittsford, Poultney and Sherburne. We will be considering a proposed contract in early 1991.

TAX COLLECTION

In order to improve the town's cash flow and reduce the need for borrowing money, we are proposing that beginning in 1991 there will be two property tax due dates. One will be in July and one in November. We have noted a substantial increase in delinquencies and hope that two firm payment dates will make it easier for many people to budget their payments.

TOWN HALL

We continued to make progress on the Town Hall in 1990. The basement windows were completely rebuilt and have improved the appearance of the building. The cost of the windows was paid by a combination of budgeted funds and a generous contribution from the Friends of the West Rutland Town Hall, Inc. The "Friends" also totally funded a \$7,000 structural analysis of the building. The conclusion of the report is that the building is in generally very good condition. We are proceeding with plans for restoration work and appreciate the energy and generosity of many individuals who have contributed during the past year.

RECREATION

Sue Densmore conducted a very successful recreation program during the summer. It involved more than 100 children. We plan to construct a small parking area adjacent to the basketball and tennis courts in 1991. The recreation playgroup sponsored by the town has found a new home in the school. It has been named the Carousel Playschool and is ably directed by Gail O'Brien. We would like to create a Recreation Commission to begin planning for facilities and programs. Our recreation area (Sabotka's) is underutilized by town organized activities and therefore suffers from

frequent vandalism. Persons interested in serving on a Recreation Commission are urged to contact any selectman or the Town Manager.

NEIGHBORHOOD WATCH

Residents of West Rutland concerned about crime and vandalism, banded together in 1990 to form a Neighborhood Watch. This group tries to keep a watchful eye for unusual or suspicious activity in several neighborhoods. The group was addressed on two occasions by representatives of the Vermont State Police. The organization is independent but does have the support of town government.

Residents are urged to report ANY suspicious activity to the police immediately. The police have a much greater chance of apprehending criminals if activities are reported immediately.

A lot is happening in West Rutland ! We appreciate your help and cooperation in 1990 and look forward to more progress in 1991.

Respectfully,

Paul Kulig, Chairman
Chester Brown, Jr.
Robert Parkman
Joseph Baker
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William Finger
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SELECTMEN

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Respectfully,

Paul Kulig, Chairman
Chester Brown, Jr.
Robert Parkman
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Daniel Pratt

William Finger
Town Manager

SELECTMEN

TOWN AUDITORS REPORT

We have read the Audited financial statement report and footnotes that were prepared by Sullivan and Powers, CPA's.

We feel that in future years the financial statement should be prepared on the accrual basis rather than on the cash basis. We also feel that the Town should prepare a schedule of it's fixed assets. (Trucks, Plows, Photocopier, Computer, etc.) and indicate the date acquired and amount paid or estimated amount paid for very old assets such as, the town hall and include the schedule in the Town Report.

We also feel that Exhibits III and IV are incomplete in that they do not show the opening fund balance and ending fund balance and that the footnote references are unclear with respect to those items.

Town Auditors

Beverly Kupferer
Mary Oczechowski
James Reynolds

Sullivan, Powers & Co.

CERTIFIED PUBLIC ACCOUNTANTS

77 Barre Street
P.O. Box 947
Montpelier, VT 05602
223-2352 / FAX 223-3578

A PROFESSIONAL CORPORATION

Independent Auditor's Report

James H. Powers, CPA
Fred Duplessis, CPA
Kathleen L. Blackburn, CPA
VT Lic. #92-000180

Board of Selectmen
Town of West Rutland
P.O. Box 145
West Rutland, Vermont 05777

We have audited the financial statements of the Town of West Rutland, Vermont as of and for the year ended December 31, 1990, as listed in the Table of Contents. These financial statements are the responsibility of the Town's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The Town's policy is to prepare its financial statements on the basis of cash receipts and disbursements; consequently, certain revenue and related assets are recognized when received rather than when earned, and certain expenses and related liabilities are recognized when paid rather than when the obligation is incurred. Accordingly, the accompanying financial statements are not intended to present financial position and results of operations in conformity with generally accepted accounting principles.

In addition, the Town treats the Sewer Fund as a Special Revenue Fund rather than an Enterprise Fund. Generally accepted accounting principles require funds financed with user charges to be treated as Enterprise Funds. This principle requires accounting treatment similar to commercial enterprises, such as capitalization and depreciation of fixed assets. Accordingly, the accompanying financial statements of the Sewer Fund are not intended to present financial position and results of operations in conformity with generally accepted accounting principles.

A statement of general fixed assets, required by generally accepted accounting principles, is not included in the financial report because the Town has not maintained records as to costs of its general fixed assets.

In our opinion, except as noted above, the financial statements referred to above present fairly the assets and liabilities of the Town of West Rutland, Vermont at December 31, 1990, arising from cash transactions, and the revenue collected and expenditures paid by it during the year then ended.

January 23, 1991
Montpelier, Vermont

Members of The American Institute and Vermont Society of Certified Public Accountants

Sullivan, Powers & Company

TOWN OF WEST RUTLAND, VERMONT
AUDIT REPORT
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DECEMBER 31, 1990

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Exhibit II

Statement of Revenue and Expenditures (Arising from Cash Transactions) - Budget and Actual - General Fund

Exhibit III

Statement of Revenue and Expenditures (Arising from Cash Transactions) - Budget and Actual - Special Revenue Fund - Sewer Operating Account

Exhibit IV

Notes to the Financial Statements

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Combining Statement of Assets, Liabilities and Fund Balances (Arising from Cash Transactions)

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Schedule A-2

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Combining Statement of Assets, Liabilities and Fund Balances (Arising from Cash Transactions)

Schedule B-1

Combining Statement of Revenue, Expenditures and Changes in Fund Balances (Arising from Cash Transactions)

Schedule B-2

TOWN OF WEST RUTLAND, VERMONT
COMBINED STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES
(ARISING FROM CASH TRANSACTIONS)
ALL FUND TYPES AND ACCOUNT GROUPS
DECEMBER 31, 1990

	Governmental Fund Types			Fiduciary Fund Type	Account Groups	Totals
	General	Special Revenue	Capital Projects	Agency - Lovulloo Fund	General Long-Term Debt	(Memorandum Only)
ASSETS						
Cash - Checking	\$127,595	\$ 3,450	\$ 0	\$ 0	\$ 0	\$131,045
Cash - Savings	0	64,587	11,994	4,302	0	80,883
Due from Other Funds	16,217	0	0	0	0	16,217
Loan Receivable - Note 2	0	168,421	0	0	0	168,421
Reimbursements Receivable	3,275	0	0	0	0	3,275
Prepaid Withholdings	13	0	0	0	0	13
Amount to be Provided for Retirement of General Long-Term Debt	0	0	0	0	120,000	120,000
TOTAL ASSETS	\$147,100	\$236,458	\$ 11,994	\$4,302	\$120,000	\$519,854
LIABILITIES AND FUND BALANCES						
Liabilities:						
Withholdings Payable	\$ 313	\$ 0	\$ 0	\$ 0	\$ 0	\$ 313
Due to School District	201,671	0	0	0	0	201,671
Due to Other Funds	0	16,217	0	0	0	16,217
Due to Developers	0	0	0	4,302	0	4,302
Due to Economic Development Administration - Note 16	0	65,490	0	0	0	65,490
Deferred Revenue - Note 3	0	102,931	0	0	0	102,931
Notes Payable - Note 4	0	0	0	0	120,000	120,000
Total Liabilities	201,984	184,638	0	4,302	120,000	510,924
Fund Balances:						
Restricted - Note 5	0	42,779	0	0	0	42,779
Unrestricted:						
Designated - Note 6	49,667	9,041	11,994	0	0	70,702
Undesignated	(104,551)	0	0	0	0	(104,551)
Total Fund Balances/ (Deficits)	(54,884)	51,820	11,994	0	0	8,930
TOTAL LIABILITIES AND FUND BALANCES	\$147,100	\$236,458	\$ 11,994	\$4,302	\$120,000	\$ 519,854

The accompanying notes are an integral part of this financial statement.

TOWN OF WEST RUTLAND, VERMONT
COMBINED STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCES
(ARISING FROM CASH TRANSACTIONS)
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 1990

	Governmental Fund Types			Totals (Memorandum Only)
	General	Special Revenue	Capital Projects	
Revenue:				
Property Taxes	\$ 774,103	\$ 17,621	\$ 0	\$ 791,724
Interest and Penalties	17,204	0	0	17,204
State of Vermont	103,296	0	0	103,296
Interest Income	9,582	6,922	802	17,306
Miscellaneous Receipts	22,211	2,310	0	24,521
Charges for Services	74,627	215,165	0	289,792
Licenses, Fees & Fines	1,801	0	0	1,801
Loan Principal Repayment	0	1,899	0	1,899
Planning Grant Revenue	0	18,239	0	18,239
Total Revenue	<u>1,002,824</u>	<u>262,156</u>	<u>802</u>	<u>1,265,782</u>
Expenditures:				
General Government	240,652	0	0	240,652
Highway	224,725	0	0	224,725
Sewer	221,832	236,408	0	458,240
Auxiliary Services	43,064	0	0	43,064
Recreation	17,191	0	0	17,191
Law Enforcement	17,200	0	0	17,200
Interest	23,322	0	0	23,322
Appropriations - Note 8	81,600	0	0	81,600
Fire District	64,555	0	0	64,555
Town Debt Principal	20,000	0	0	20,000
Community Development	18,250	0	0	18,250
Equipment	0	0	19,963	19,963
Planning	0	18,239	0	18,239
Total Expenditures	<u>972,391</u>	<u>254,647</u>	<u>19,963</u>	<u>1,247,001</u>
Excess/(Deficiency) of Revenue Over Expenditures	<u>30,433</u>	<u>7,509</u>	<u>(19,161)</u>	<u>18,781</u>
Other Financing Sources/(Uses):				
Operating Transfers In	0	7,440	15,000	22,440
Operating Transfers Out	(22,440)	0	0	(22,440)
Total Other Financing Sources/(Uses)	<u>(22,440)</u>	<u>7,440</u>	<u>15,000</u>	<u>0</u>

The accompanying notes are an integral part of this financial statement.

TOWN OF WEST RUTLAND, VERMONT
COMBINED STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCES
(ARISING FROM CASH TRANSACTIONS)
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 1990

	Governmental Fund Types			Totals (Memorandum Only)
	General	Special Revenue	Capital Projects	
Excess/(Deficiency) of Revenue and Other Financing Sources Over Expenditures and Other Financing Uses	\$ 7,993	\$ 14,949	\$ (4,161)	\$ 18,781
Fund Balances/(Deficits) - January 1, 1990 - Note 7	(65,475)	36,871	18,753	(9,851)
Residual Equity Transfer - Note 15	<u>2,598</u>	<u>0</u>	<u>(2,598)</u>	<u>0</u>
Fund Balances/(Deficits) December 31, 1990	<u>\$ (54,884)</u>	<u>\$ 51,820</u>	<u>\$ 11,994</u>	<u>\$ 8,930</u>

The accompanying notes are an integral part of this financial statement.

TOWN OF WEST RUTLAND, VERMONT
STATEMENT OF REVENUE AND EXPENDITURES
(ARISING FROM CASH TRANSACTIONS)
BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 1990

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenue:			
General Government:			
Property Taxes	\$455,294	\$487,721	\$ 32,427
Dog Licenses	1,000	928	(72)
Liquor Licenses	800	755	(45)
Fines	1,500	585	(915)
Dog Fines	150	40	(110)
Railroad Tax	1,800	1,493	(307)
Delinquent Tax Interest & Penalty	10,000	17,204	7,204
Rentals	2,400	2,400	0
State Aid	56,650	55,315	(1,335)
Plowing & Mowing	2,250	2,250	0
Crash Program	0	419	419
Interest	3,000	9,582	6,582
Zoning	5,000	4,187	(813)
Sewer	12,000	12,000	0
State of Vermont Dewey Avenue	0	20,272	20,272
School District Treasurer	9,400	9,977	577
Clerk Fees	11,000	9,991	(1,009)
Phone Reimbursement	200	389	189
Copier	600	485	(115)
Gas & Diesel Reimbursement	0	1,196	1,196
Miscellaneous	4,000	8,844	4,844
Act 200 Planning	6,625	5,114	(1,511)
Permits	0	1,392	1,392
Summer Recreation	2,000	1,929	(71)
Play School	11,540	9,680	(1,860)
Solid Waste	1,000	1,022	22
Mall Drainage	0	18,500	18,500
Window Grant	0	1,860	1,860
Friends of Town Hall	0	8,218	8,218
Bridge Account - Equity Transfer	3,000	2,598	(402)
VSAC Recreation	500	0	(500)
Total Revenue	<u>601,709</u>	<u>696,346</u>	<u>94,637</u>

The accompanying notes are an integral part of this financial statement.

TOWN OF WEST RUTLAND, VERMONT
STATEMENT OF REVENUE AND EXPENDITURES
(ARISING FROM CASH TRANSACTIONS)
BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 1990

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Expenditures:			
Tax Abatements	\$ 500	\$ 193	\$ 307
Notes & Interest	38,600	43,323	(4,723)
General Administration	142,346	142,843	(497)
Insurance	61,624	53,645	7,979
Highways	200,500	211,646	(11,146)
Truck & Maintenance	28,500	24,199	4,301
Auxiliary Services	50,700	43,064	7,636
Recreation	25,990	17,191	8,799
Town Hall	18,500	22,137	(3,637)
Town Garage	7,350	6,878	472
Law Enforcement	14,000	17,200	(3,200)
County Tax	7,500	9,276	(1,776)
Cemeteries	1,000	6,105	(5,105)
Appropriations - Note 8	81,600	81,600	0
Town Hall - Structural	0	6,455	(6,455)
Totals Expenditures	<u>678,710</u>	<u>685,755</u>	<u>(7,045)</u>
Excess/(Deficiency) of Revenue			
Over Expenditures - Note 9	<u>\$ (77,001)</u>	<u>\$ 10,591</u>	<u>\$ 87,592</u>

The accompanying notes are an integral part of this financial statement.

Exhibit IV

TOWN OF WEST RUTLAND, VERMONT
STATEMENT OF REVENUE AND EXPENDITURES
(ARISING FROM CASH TRANSACTIONS BUDGETARY BASIS)
BUDGET AND ACTUAL
SPECIAL REVENUE FUND - SEWER OPERATING ACCOUNT
FOR THE YEAR ENDED DECEMBER 31, 1990

	Budget	Actual	Variance Favorable (Unfavorable)
Revenue:			
User Fees	\$195,532	\$195,532	\$ 0
Miscellaneous	1,000	3,222	2,222
Sludge Press Fee	10,000	10,042	42
Bond Fee	8,679	8,679	0
Bond Tax	17,621	17,621	0
Total Revenue	232,832	235,096	2,264
Expenditures:			
Salaries	47,600	48,603	(1,003)
Health Insurance	7,858	7,033	825
Disability Insurance	300	176	124
Workers Compensation	900	900	0
Unemployment	300	180	120
Administrative Reimbursement	12,000	12,000	0
FICA	3,641	3,770	(129)
Vehicle Maintenance	2,500	1,434	1,066
Vehicle Insurance	3,000	3,338	(338)
Lab Chemicals	1,000	1,095	(95)
Sulfur Dioxide	900	792	108
Chlorine	1,800	3,042	(1,242)
Plant Maintenance	5,000	6,467	(1,467)
Plant Insurance	3,200	2,879	321
Pumpstation Maintenance	11,000	16,988	(5,988)
Sewer Line Maintenance	3,000	5,694	(2,694)
Emergency Maintenance	1,500	271	1,229
Equipment Account	10,000	10,000	0
Lab Equipment	1,000	537	463
Electricity	16,500	19,816	(3,316)
Contract Services	3,000	1,058	1,942
Fuel - Vehicles	1,500	1,278	222
Fuel - Heating	1,400	1,523	(123)
Telephone	1,000	1,111	(111)
Office Supplies	250	75	175
Miscellaneous	3,000	2,971	29
Sludge Management	50,500	55,486	(4,986)
Bond & Interest	26,300	26,300	0
Retirement	2,380	2,353	27
Uniforms	832	1,022	(190)
Total Expenditures	223,161	238,192	(15,031)
Excess/(Deficiency) of Revenue			
Over Expenditure - Notes 10 and 13	\$ 9,671	\$ (3,096)	\$(12,767)

The accompanying notes are an integral part of this financial statement.

TOWN OF WEST RUTLAND, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1990

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Town of West Rutland, Vermont operates under a selectmen/town manager form of government and provides the following services: public safety, highways and streets, recreation, public improvements, planning and zoning, and general administrative services.

The Town, for financial purposes, includes all of the funds and account groups relevant to the operations of the Town of West Rutland. The financial statements presented herein do not include agencies which have been formed under applicable state laws or separate and distinct units of government apart from the Town of West Rutland.

The financial statements of the Town include those of separately administered organizations that are controlled by or dependent on the Town. Control or dependence is determined on the basis of budget adoptions, taxing authority, funding and appointment of the respective governing board.

The accounting policies of the Town of West Rutland, Vermont conform to generally accepted accounting principles as applicable to governments, except as noted below. The following is a summary of the more significant policies.

A. FUND ACCOUNTING

The accounts of the Town are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenue, and expenditures, or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped, in the financial statements in this report, into four (4) generic fund types and two (2) broad fund categories as follows:

GOVERNMENTAL FUNDS

General Fund - The General Fund is the general operating fund of the Town. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditures for specified purposes.

Capital Projects Funds - Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by Trust Funds).

TOWN OF WEST RUTLAND, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1990

Note 1: FIDUCIARY FUNDS
(Cont'd)

Trust and Agency Funds - Trust and Agency Funds are used to account for assets held by the Town as an agent for individuals, private organizations other governments and/or other funds. These include Expendable Trust, Nonexpendable Trust and Agency Funds. These financial statements include an Agency Fund. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

B. BASIS OF ACCOUNTING

Basis of accounting refers to when revenue and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

The Town's policy is to prepare its financial statements on the basis of cash receipts and disbursements, consequently, certain revenue and related assets are recognized when received rather than when earned, and certain expenditures and related liabilities are recognized when paid rather than when the obligation is incurred.

C. FIXED ASSETS AND LONG-TERM LIABILITIES

The accounting and reporting treatment applied to the fixed assets associated with a fund are determined by its measurement focus. The General Fund is accounted for on a spending or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. The reporting fund balance (net current assets) is considered a measure of "available spendable resources". The operating statement presents increases (revenue and other financing sources) and decreases (expenditures and other financing uses) in net of current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

Fixed assets used in the General Fund type operations (general fixed assets) should be accounted for in the General Fixed Assets Account Group.

The Town of West Rutland, Vermont does not maintain the historical cost information needed for establishment of a statement of General Fixed Assets.

Because of their spending measurement focus, expenditure recognition for Governmental Fund types is limited to exclude amounts represented by noncurrent liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as Governmental Fund type expenditures or fund liabilities. They are instead reported as liabilities in the General Long-Term Debt Account Group.

The two account groups are not "funds". They are concerned only with the measurement of financial position. They are not involved with measurement of results of operations.

TOWN OF WEST RUTLAND, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1990

Note 1: D. OPERATING TRANSFERS
(Cont'd)

Operating transfers are legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended.

E. TOTAL COLUMNS ON COMBINED STATEMENTS - OVERVIEW

Total Columns on Combined Statements - Overview are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

Note 2: LOAN RECEIVABLE

Loan Receivable consists of the following at December 31, 1990:

Loan Receivable, Daamen, Inc., Due September, 2007, at 6% Interest, Secured by a Mortgage	\$ 68,421
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Loan Receivable, to West Rutland Neighborhood Housing Services (NHS) with the express purpose of reloaning to individuals or entities for Community Development purposes. In exchange for revolving loan fund and project management services provided to the Town by NHS, the Town agrees that any and all interest accruing from either loan repayments or funds available to be loaned shall be specifically assigned to NHS in support of the above referenced services.

\$100,000

Total Loan Receivable	<u>\$168,421</u>
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Note 3: DEFERRED REVENUE

Special Revenue Funds:

Deferred Revenue in the Industrial Development Revolving Loan Fund consists of the difference between the loan receivable from Daamen Inc. as described in Note 2 and the amount owed back to EDA.

\$ 2,931

Deferred Revenue in the Community Development Fund consists of Grant funds loaned out as described in Note 2

100,000

Total	<u>\$102,931</u>
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TOWN OF WEST RUTLAND, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1990

Note 4: NOTES PAYABLE

Notes Payable at December 31, 1990 consist of the following:

Notes Payable

Note Payable to Vermont National Bank. Interest at 6.0%, Due January 10, 1991, will refinance with Principal Payments of \$20,000 per year.	\$120,000
Total Notes Payable	<u>\$120,000</u>

The annual requirements to amortize the general long-term debt is as

<u>Year Ending December 31,</u>	<u>Debt Retirement</u>
1991	\$ 20,000
1992	20,000
1993	20,000
1994	20,000
1995	20,000
Thereafter	<u>20,000</u>
Total	<u>\$120,000</u>

Note 5: RESTRICTED FUND BALANCE

The Restricted Fund Balance in the Special Revenue Funds is as follows:

Restricted for Industrial Development Revolving Loan Fund	\$21,709
Restricted for Sewer Impact Fund	<u>21,070</u>
Total Restricted Fund Balance	<u>\$42,779</u>

TOWN OF WEST RUTLAND, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1990

Note 6: DESIGNATED FUND BALANCES

The Designated Fund Balances in the Special Revenue and Capital Project Funds are as follows:

General Fund

Designated for State of Vermont Reserve	\$ 31,167
Designated for Westway Mall	<u>18,500</u>
Total General Fund	<u>49,667</u>

Special Revenue Funds

Designated for Sewer Fund Expenses	(32)
Designated for Sidewalk Fund Expenses	6,255
Designated for West Rutland Development Fund Expenses	<u>2,818</u>
Total Special Revenue Funds	<u>9,041</u>

Capital Project Funds

Designated for Equipment Fund Expenses	<u>11,994</u>
Total Capital Project Fund	<u>11,994</u>
Total Designated Fund Balance	<u>\$ 70,702</u>

Note 7: RESTATEMENT OF FUND BALANCE

	<u>Industrial Development Revolving Loan Fund</u>	<u>Other Special Revenue Funds</u>	<u>Total Special Revenue Funds</u>
End Balance/(Deficit) - January 1, 1990 - As Previously Reported	\$ 20,190	\$ 21,511	\$ 41,701
Deduct: Deferred Revenue Not Previously Recorded	<u>(4,830)</u>	<u>0</u>	<u>(4,830)</u>
Fund Balance/(Deficit) - January 1, 1990 - As Restated	<u>\$ 15,360</u>	<u>\$ 21,511</u>	<u>\$ 36,871</u>

TOWN OF WEST RUTLAND, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 30, 1990

Note 8: APPROPRIATIONS

Appropriations paid from the General Fund in 1990 were approved at the town meeting as follows:

<u>Article</u>	<u>Appropriation</u>	<u>Amount</u>
7	Rutland Mental Health Services, Inc.	\$ 3,147
8	Southwestern Vermont Area Agency on Aging	1,000
9	Rutland County Retired Senior Volunteer Program	325
10	Rutland Area Visiting Nurse Association, Inc.	3,896
12	Rutland Regional Ambulance Service	14,879
13	Paving	55,000
15	Rutland Industrial Development Corporation	2,853
16	Alcohol and Drug Prevention Program	500
	Total	<u>\$ 81,600</u>

Note 9: BUDGETED DEFICIT - GENERAL FUND

The Town of West Rutland budgeted \$77,001 of the prior year's Fund Surplus as an expenditure. This results in the current year's budgeted deficiency of revenue over expenditures of \$77,001 to use up that surplus.

Note 10: BUDGETED SURPLUS - SEWER FUND

The Town of West Rutland budgeted \$9,671 of the prior year's Fund Deficit as a revenue. This results in the current year's budgeted surplus of revenue over expenditures of \$9,671 to make up that deficit.

Note 11: PROPERTY TAXES

Property taxes are due in three equal installments, on May 15, August 15, and become delinquent on November 16. The Town of West Rutland, Vermont bills and collects its own property taxes and also taxes for the School District, Sewer, Fire Protection and Appropriations. Town tax revenue is recognized when cash is received. For the fiscal year ended December 31, 1990, the tax rate is as follows:

School	
Town	\$1.1162
Sewer Bond	.5151
Fire Protection	.0199
Appropriations	.0730
Paving	.0301
	<u>-.0622</u>
Total Tax Rate/Per \$100 of Assessed Valuation	<u>\$1.8165</u>

TOWN OF WEST RUTLAND, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1990

Note 12: CONTINGENT LITIGATION

There is potential litigation against the Town of West Rutland, Vermont. It is too early to estimate the outcome or amount of monetary damages, if any, at this point in time.

Note 13: SEWER FUND - BUDGETARY BASIS

The Budget and Actual Statement of the Sewer Fund (Exhibit IV) is prepared based on the operating budget without the activity of the Sewer Equipment savings account. A reconciliation of the excess (deficiency) of revenue over expenditures is as follows:

Excess of Revenue Over Expenditures - Schedule A-2	\$ 3,153
Interest Earned on Equipment Savings	(369)
Equipment Purchased from Equipment Savings	4,720
Budgeted Transfer from Operating Account to Equipment Savings	(10,000)
Transfer of Proceeds of Sale of Equipment to Equipment Savings	(600)
(Deficiency) of Revenue Over Expenses - Budgetary Basis - Exhibit IV	<u>\$ (3,096)</u>

Note 14: RETIREMENT PLAN

All employees of the Town of West Rutland, who have been employed for three years and have elected to join, are covered under the State of Vermont Municipal Employees' Retirement Plan. One employee contributes 3% of gross wages, while the Town contributes 4.2%. All others contribute 5% while the Town contributes 5.6%.

The Town of West Rutland pays all costs accrued each year for the plan. The premise of this plan is to provide a retirement plan covering municipal employees at a uniform state-wide contribution rate based upon an actuarial valuation of all State of Vermont municipal employees. Activity in this plan is done in the aggregate, not by municipality. Due to the nature of this pension plan, net assets available for benefits as well as present value of vested and nonvested plan benefits are not determinable.

The Town contribution for 1990 was \$5,049.

TOWN OF WEST RUTLAND, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1990

Note 15: RESIDUAL EQUITY TRANSFERS

During 1990, the Town of West Rutland closed the River Project Fund and the Bridge Fund. The fund balances which consisted of cash were transferred to the General Fund.

Note 16: DUE TO ECONOMIC DEVELOPMENT ADMINISTRATION

This fund was established by Economic Development Administration (EDA) Grant Funds awarded to West Rutland in 1984. A loan of \$75,000 was made to Daamen, Inc. at 6% for 20 years, of which \$65,490 is to be paid back to EDA upon payment of the Daamen loan. The remainder of the loan will be available to the Town to reloan.

TOWN OF WEST RUTLAND, VERMONT
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES
(ARISING FROM CASH TRANSACTIONS)
DECEMBER 31, 1990

	Sewer Fund	Sidewalk Fund	West Rutland Development Fund	Industrial Development Revolving Loan Fund	Community Development Fund	Sewer Impact Fund	Totals (Memorandum Only)
<u>ASSETS</u>							
Cash - Checking	\$ 3,350	\$ 0	\$ 0	\$ 0	\$ 100	\$ 0	\$ 3,450
Cash - Savings	12,735	6,255	2,818	21,709	0	21,070	64,587
Loan Receivable - Note 2	0	0	0	68,421	100,000	0	168,421
TOTAL ASSETS	\$16,085	\$6,255	\$2,818	\$ 90,130	\$100,100	\$21,070	\$236,458
<u>LIABILITIES AND FUND BALANCES</u>							
<u>Liabilities:</u>							
Due to Economic Development Administration Note 16	\$ 0	\$ 0	\$ 0	\$ 65,490	\$ 0	\$ 0	\$ 65,490
Deferred Revenue - Note 3	0	0	0	2,931	100,000	0	102,931
Due to General Fund	16,117	0	0	0	100	0	16,217
Total Liabilities	16,117	0	0	68,421	100,100	0	184,638
<u>Fund Balances:</u>							
Restricted - Note 5	0	0	0	21,709	0	21,070	42,779
Unrestricted - Designated - Note 6	(32)	6,255	2,818	0	0	0	9,041
Total Fund Balances	(32)	6,255	2,818	21,709	0	21,070	51,820
TOTAL LIABILITIES AND FUND BALANCES	\$16,085	\$6,255	\$2,818	\$90,130	\$100,100	\$21,070	\$236,458

The accompanying notes are an integral part of this financial statement.

TOWN OF WEST RUTLAND, VERMONT
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUE, EXPENDITURES AND
CHANGES IN FUND BALANCES
(ARISING FROM CASH TRANSACTIONS)
FOR THE YEAR ENDED DECEMBER 31, 1990

	Sewer Fund	Sidewalk Fund	West Rutland Development Fund	Industrial Development Revolving Loan Fund	Community Development Fund	Sewer Impact Fund	Totals (Memorandum Only)
Revenue:							
Interest Income	\$ 369	\$ 255	\$ 218	\$ 976	\$ 0	\$ 1,630	\$ 3,448
User Fees	204,211	0	0	0	0	0	204,211
Miscellaneous	2,310	0	0	0	0	0	2,310
Sludge Fee	10,954	0	0	0	0	0	10,954
Property Taxes	17,621	0	0	0	0	0	17,621
Loan Repayment - Interest	0	0	0	3,474	0	0	3,474
Loan Repayment - Principal	0	0	0	1,899	0	0	1,899
Planning Grant Revenue	0	0	0	0	18,239	0	18,239
Total Revenue	<u>235,465</u>	<u>255</u>	<u>218</u>	<u>6,349</u>	<u>18,239</u>	<u>1,630</u>	<u>262,156</u>
Expenditures:							
Maintenance	30,855	0	0	0	0	0	30,855
Salaries	48,603	0	0	0	0	0	48,603
Benefits	9,562	0	0	0	0	0	9,562
Workmen's Compensation	900	0	0	0	0	0	900
Unemployment	179	0	0	0	0	0	179
Administrative							
Reimbursement	12,000	0	0	0	0	0	12,000
FICA	3,770	0	0	0	0	0	3,770
Insurance	6,217	0	0	0	0	0	6,217
Chemicals	4,929	0	0	0	0	0	4,929
Equipment	5,257	0	0	0	0	0	5,257
Utilities	22,451	0	0	0	0	0	22,451
Contract Services	1,058	0	0	0	0	0	1,058
Fuel	1,278	0	0	0	0	0	1,278
Office Supplies	75	0	0	0	0	0	75
Miscellaneous	3,992	0	121	0	0	3,375	7,488
Bond & Interest	26,300	0	0	0	0	0	26,300
Sludge Management	55,486	0	0	0	0	0	55,486
Planning	0	0	0	0	18,239	0	18,239
Total Expenditures	<u>232,912</u>	<u>0</u>	<u>121</u>	<u>0</u>	<u>18,239</u>	<u>3,375</u>	<u>254,647</u>
Excess/(Deficiency) of Revenue Over Expenditures	2,553	255	97	6,349	0	(1,745)	7,509
Other Financing Sources:							
Operating Transfers - Transfer from General Fund	600	3,000	0	0	0	3,840	7,440
Excess of Revenue and Other Sources Over Expenditures and Other Uses	3,153	3,255	97	6,349	0	2,095	14,949
Fund Balances/(Deficit) - January 1, 1990 - Note 7	(3,185)	3,000	2,721	15,360	0	18,975	36,871
Fund Balances/(Deficit) - December 31, 1990	<u>\$ (32)</u>	<u>\$ 6,255</u>	<u>\$ 2,818</u>	<u>\$ 21,709</u>	<u>\$ 0</u>	<u>\$ 21,070</u>	<u>\$ 51,820</u>

The accompanying notes are an integral part of this financial statement.

Schedule B-1

TOWN OF WEST RUTLAND, VERMONT
CAPITAL PROJECTS FUNDS
COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES
(ARISING FROM CASH TRANSACTIONS)
DECEMBER 31, 1990

	River Project Fund	Bridge Fund	Equipment Fund	Total (Memorandum Only)
<u>ASSETS</u>				
Cash - Savings	\$ 0	\$ 0	\$11,994	\$ 11,994
TOTAL ASSETS	\$ 0	\$ 0	\$11,994	\$ 11,994
<u>LIABILITIES AND FUND BALANCES</u>				
Liabilities	\$ 0	\$ 0	\$ 0	\$ 0
Fund Balances:				
Designated - Note 6	0	0	11,994	11,994
TOTAL LIABILITIES AND FUND BALANCES	\$ 0	\$ 0	\$11,994	\$ 11,994

The accompanying notes are an integral part of this financial statement.

Schedule B-2

TOWN OF WEST RUTLAND, VERMONT
CAPITAL PROJECTS FUNDS
COMBINING STATEMENT OF REVENUE, EXPENDITURES AND
CHANGES IN FUND BALANCES
(ARISING FROM CASH TRANSACTIONS)
FOR THE YEAR ENDED DECEMBER 31, 1990

	River Project Fund	Bridge Fund	Equipment Fund	Total (Memorandum Only)
<u>Revenue:</u>				
Interest Income	\$ 0	\$ 108	\$ 694	\$ 802
Total Revenue	0	108	694	802
<u>Expenditures:</u>				
Equipment	0	0	19,963	19,963
Total Expenditures	0	0	19,963	19,963
Excess/(Deficiency) of Revenue Over Expenditures	0	108	(19,269)	(19,161)
<u>Other Financing Sources:</u>				
Operating Transfers:				
Transfer From General Fund	0	0	15,000	15,000
(Deficiency) of Revenue and Other Financing Sources Over Expenditures and Other Financing Uses	0	108	(4,269)	(4,161)
Fund Balances - January 1, 1990	293	2,197	16,263	18,753
Residual Equity Transfers/(Out) - Note 15	(293)	(2,305)	0	(2,598)
Fund Balances - December 31, 1990	\$ 0	\$ 0	\$ 11,994	\$ 11,994

The accompanying notes are an integral part of this financial statement.

WEST RUTLAND BRIDGE ACCOUNT

	1990	1989
Opening Balance January 1	\$2,197.15	\$2,084.78
Interest	<u>108.13</u>	<u>112.37</u>
	\$2,305.28	\$2,197.15
Less Disbursements		
Transferred to General Acct. 12/21	<u>\$2,305.28</u>	<u>-0-</u>
Closing Balance December 31	<u>-0-</u>	

LANDFARMING ESCROW ACCOUNT (Michael Lovullo/Mead St.)

This account has been established as part of an agreement between Michael Lovullo, the Town of West Rutland, and the State of Vermont to assure that fuel oil contaminated soil removed from the Lovullo property on Mead Street is properly landfarm processed at the former town landfill. When the processing is completed, the town will use the approximately 1000 cy of decontaminated soil for part of the final landfill closure cover material.

	1990	1989
Opening Balance November 9	\$7,500.00	\$7,500.00
Interest	<u>622.07</u>	<u>-0-</u>
	\$8,122.07	\$7,500.
Partial Release of Funds	<u>3,819.83</u>	<u>-0-</u>
Balance December 31	<u>\$4,302.24</u>	<u>\$7,500.00</u>
*90 Day Account		

SUMMARY OF CAPITAL EQUIPMENT ACCOUNT

	1990	1989
Opening Balance Jan. 1	\$16,262.01	\$ 8,001.64
Deposit from Gen'l Account	15,000.00	10,000.00
Interest	<u>693.55</u>	<u>333.87</u>
Total	\$31,955.56	\$18,335.51
Disbursements		
Flow One Ton		\$ 2,073.50
Sander International	\$ 1,604.79	
Ford One Ton Truck	18,356.30	
Total Disbursements	\$19,961.09	\$ 2,073.50
	-----	-----
Ending Balance Dec. 31	\$11,994.47	\$16,262.01

WEST RUTLAND DEVELOPMENT PROMOTION ACCOUNTS

	Regular Savings	Time Savings	Total
Opening Balance			
January 1, 1990	\$273.43	\$2,458.45	\$2,731.88
Interest Earned	8.25	184.35	192.60
Less: Travel Info.			
Council Signs	112.00		
Service Charge	<u>9.00</u>		
Balance, December 31, 1990	\$160.68	\$2,642.80	\$2,924.48

RICHARD DODDS ESCROW ACCOUNT
December 31

	<u>1990</u>	<u>1989</u>
Opening Balance January 1	\$2,341.76	\$2,206.15
Interest	<u>127.88</u>	<u>135.61</u>
	\$2,469.64	\$2,341.76
Transferred to General Acc't 12/14	<u>\$2,469.64</u>	<u>-0-</u>
Balance	-0-	\$2,341.76

WEST RUTLAND SIDEWALK ACCOUNT

This account was established with 1989 budgeted funds for repair and replacement of deteriorated sidewalks. 1990 budgeted funds will be added to fund a significant sidewalk improvement project in the summer of 1990. We anticipate that new sidewalks may be installed on Elm and Proctor in conjunction with the Post Office Drainage project.

	<u>1990</u>	<u>1989</u>
Opening Balance December 21	\$3,000.00	\$3,000.00
Deposit 12-15-90	3,000.00	-0-
Interest*	<u>234.19</u>	
Balance December 31	\$6,234.19	\$3,000.00
*90 Day Account		

WEST RUTLAND INDUSTRIAL DEVELOPMENT
REVOLVING LOAN FUND

BALANCE SHEET
DECEMBER 31

	<u>1990</u>	<u>1989</u>
<u>Assets</u>		
Savings Account (Mortgage Payments)	\$21,709.14	\$15,360.19
Principal Receivables	<u>67,633.83</u>	<u>69,947.80</u>
Total Assets	\$89,342.97	\$85,307.99
<u>Liabilities</u>		
Repayment due EDA	\$65,490.00	\$65,490.00
Total Liabilities	\$65,490.00	\$65,490.00
Fund Balance 12/31/90	<u>\$23,852.97</u>	<u>\$19,817.99</u>
Total Liabilities & Fund Balance	\$89,342.97	\$85,307.99

N.B. This fund established by EDA grant funds awarded to West Rutland in 1984. \$75,000.00 was loaned to Daamen, Inc. at 6% for 20 years. \$65,490.00 plus interest be repaid to the EDA. The remainder of the total mortgage payments will be available to the town and WRDC for reloan.

TOWN OF WEST RUTLAND
BALANCE SHEET
DECEMBER 31, 1990

ASSETS

CASH - Checking Account \$127,594.59

DELINQUENT TAXES RECEIVABLE

1990 \$104,348.83
Prior Years \$16,865.46
TOTAL Delinquent Taxes Receivable \$121,214.29

OTHER RECEIVABLES

Due from Sewer Account \$16,217.00
Due from Sewer Billings (Error) \$411.68
Travel Info Council \$201.09
West Rutland Fire Dist (Skyline Repair) \$591.43
West Rutland School District (Signs) \$94.00
Ins Claim & Truck Refund \$1,494.00
Due From RCSWD (OIL TANK) \$483.26

TOTAL ASSETS \$268,301.34

LIABILITIES AND FUND BALANCE

Balance Due School District \$201,671.00

Designated Fund Balance:

State of Vermont - Main Street 4-R \$31,166.50
Planning Commission ACT 200 Reserve \$5,114.00
Westway Mall Drainage Project \$18,500.00

Other Payables 12/31/90 :

Ray Beane (Tires) \$827.36
Edward Fabian (Sand) \$2,278.40
Detlef's Custodial \$300.00
Edward Fabian (Landfill Grading) \$1,000.00
Cargill (Road Salt) \$4,512.69
Linda Reis (Att'y Fees Chamberland) \$660.00

TOTAL LIABILITIES \$266,029.95

Fund Balance 12/31 \$2,271.39

TOTAL LIABILITIES AND FUND BALANCE \$268,301.34

SELECTMEN'S PROPOSED 1991 BUDGET

REVENUE

CODE	ITEM	90 BUDGET	12/31/90 ACTUAL	VARIANCE favorable (unfavorable)	PROPOSED 91 BUDGET
4000	FUND BALANCE	(\$4,599.00)	(\$4,599.00)		\$2,271.39
4010	PROPERTY TAXES	\$455,294.00	\$455,294.00		\$504,549.88
4016	ST AID HIGHWAY	\$56,650.00	\$55,314.84	(\$1,335.16)	\$56,000.00
4017	CRASH		\$418.65	\$418.65	
4018	RAILROAD TAX	\$1,800.00	\$1,492.68	(\$307.32)	\$1,500.00
4019	SEWER ADMIN	\$12,000.00	\$12,000.00		\$12,000.00
4020	ORDIN. FINES	\$1,500.00	\$585.00	(\$915.00)	\$1,000.00
4021	BRIDGE ACC'T	\$3,000.00	\$2,305.28	(\$694.72)	
4022	SOLID WASTE	\$1,000.00	\$539.00	(\$461.00)	\$750.00
4024	PLOWING/MOWING	\$2,250.00	\$2,250.00		
4025	CLERK FEES	\$11,000.00	\$9,573.72	(\$1,426.28)	\$9,000.00
4026	ZONING	\$5,000.00	\$4,181.50	(\$818.50)	\$3,500.00
4027	COPIER	\$600.00	\$474.00	(\$126.00)	\$500.00
4028	DOG LICENSES	\$1,000.00	\$928.00	(\$72.00)	\$1,000.00
4029	TREAS SAL SCH	\$9,400.00	\$9,977.25	\$577.25	\$10,434.87
4030	INTEREST	\$3,000.00	\$9,112.69	\$6,112.69	\$5,000.00
4031	St of VT Bridge		\$20,271.58		
4032	TOWN HALL RENT	\$2,400.00	\$2,400.00		\$2,400.00
4034	LIQUOR LICENSES	\$800.00	\$755.00	(\$45.00)	\$800.00
4036	DOG FINES	\$150.00	\$40.00	(\$110.00)	\$150.00
4038	DEL TAX INT/PEN	\$10,000.00	\$17,203.53	\$7,203.53	\$10,000.00
4040	ACT 200 PLNG	\$6,625.00	\$5,114.00	(\$1,511.00)	\$5,000.00
4042	VSAC RECREATION	\$500.00		(\$500.00)	
4045	FOREST FIRES				\$500.00
4046	PERMITS		\$1,392.40	\$1,392.40	
4050	FUEL REIMBURSE		\$1,344.97	\$1,344.97	\$1,000.00
4052	PHONE REIMBURSE	\$200.00	\$389.45	\$189.45	\$250.00
4054	MISCELLANEOUS	\$4,000.00	\$10,771.21	\$6,771.21	\$5,000.00
4060	REC PLAYGROUP	\$11,540.00	\$9,680.00	(\$1,860.00)	\$10,000.00
4065	REC SUMMER	\$2,000.00	\$1,928.50	(\$71.50)	\$2,000.00
4066	MARBLE ST GRANT		\$18,239.17	\$18,239.17	
	SEWER FEES		\$6,545.00	\$6,545.00	
	TOWN HALL FRIENDS	\$6,455.00	\$9,672.50	\$3,217.50	
	ACCOUNTS CLOSED		\$2,469.64	\$2,469.64	
	REVENUE-PROPERTY TAXES	\$148,271.00	\$212,770.56	\$44,227.98	\$140,056.26
	TOTAL REVENUE	\$603,565.00	\$665,594.92	\$62,029.92	\$644,606.14

EXPENDITURES

CODE	ITEM	90 BUDGET	12/31/90 PROJ.	VARIANCE favorable (unfavorable)	PROPOSED 91 BUDGET
2050	TAX ABATEMENTS	\$500.00	\$197.91	\$302.09	\$500.00
NOTES					
2300	TN DEBT PRIN	\$20,000.00	\$20,000.00		\$20,000.00
	SUBTOTAL/DEBT & ABATE	\$20,500.00	\$20,197.91	\$302.09	\$20,500.00
ADMINISTRATION					
5010	MGR'S SALARY	\$30,740.00	\$30,740.00		\$32,584.40
5012	MGR'S EXPENSE	\$2,000.00	\$2,000.00		\$2,000.00
5014	TREAS SALARY	\$12,550.00	\$12,550.00		\$14,101.18
5014.1	TREAS ADJ		\$753.00		
5016	TREAS EXPENSE	\$500.00	\$500.00		\$500.00
5017	TN CLERK SAL	\$14,840.00	\$14,840.00		\$15,730.40
5018	TN CLERK SUPP	\$1,828.00	\$1,644.19	\$183.81	\$1,600.00
5019	BCA ASS'T	\$1,872.00	\$469.02		
5020	TN OFFICIAL EXP	\$500.00	\$299.00	\$201.00	\$500.00
5032	LISTERS	\$4,500.00	\$5,940.27	(\$1,440.27)	\$4,800.00
5034	SELECTMEN SAL	\$2,750.00	\$2,750.00		\$2,750.00
5036	PLANNING/ZONING	\$2,000.00	\$617.45	\$1,382.55	\$2,000.00
5038	ZONING ADMIN	\$7,420.00	\$7,420.00		\$7,865.20
5040	HEALTH OFFICER	\$911.60	\$911.60		\$966.30
5048	BOOKKEEPER/SEC	\$18,720.00	\$18,720.00		\$19,843.20
5051	AUDITING	\$5,400.00	\$5,613.70	(\$213.70)	\$5,400.00
5052	ELECTIONS	\$3,600.00	\$4,128.78	(\$528.78)	\$1,300.00
5054	TAX BILLING		\$165.74	(\$165.74)	\$150.00
5055	DATA PROCESSING	\$4,500.00	\$3,517.68	\$982.32	\$4,500.00
5056	LEGAL FEES	\$5,500.00	\$6,177.15	(\$677.15)	\$6,500.00
5058	ENGINEERING SVC	\$2,000.00	\$97.35	\$1,902.65	\$2,000.00
5060	OFFICE SUPPLIES	\$2,500.00	\$1,441.76	\$1,058.24	\$1,800.00
5061	COPIER	\$500.00	\$558.00	(\$58.00)	\$575.00
5062	TELEPHONE	\$2,250.00	\$2,104.12	\$145.88	\$2,250.00
5064	POSTAGE	\$1,700.00	\$1,981.80	(\$281.80)	\$2,040.00
5066	TOWN REPORT	\$2,200.00	\$2,291.57	(\$91.57)	\$2,288.00
5068	ADVERTISING	\$2,600.00	\$3,790.16	(\$1,190.16)	\$3,200.00
5070	DEL TAX EXPENSE	\$500.00	\$225.39	\$274.61	\$500.00
5080	REGIONAL PLNG	\$500.00	\$500.00		\$500.00
5082	VLCT DUES	\$964.00	\$964.00		\$1,013.00
5090	MISCELLANEOUS	\$4,500.00	\$19,948.59	(\$15,448.59)	\$4,500.00
5091	BCA & STATE BD				\$7,000.00
5095	TOWN FARM WATER	\$2,000.00	\$3,427.32	(\$1,427.32)	\$2,000.00
5096	SEWER IMPACT ACCT		\$3,840.00	(\$3,840.00)	
5097	SEWER REFUND		\$2,705.00	(\$2,705.00)	
	SUBTOTAL/ADMIN.	\$142,345.60	\$163,632.64	(\$21,937.02)	\$152,756.68

CODE	ITEM	90 PROPOSED	12/31/90 PROJ.	VARIANCE	PROPOSED 91 BUDGET
TOWN HIGHWAYS					
5105	EQUIP SAVINGS	\$15,000.00	\$15,000.00		\$20,000.00
5110	LABOR	\$65,800.00	\$59,525.77	\$6,274.23	\$65,800.00
5115	SALT	\$14,000.00	\$23,451.37	(\$9,451.37)	\$20,000.00
5120	SAND	\$7,000.00	\$4,400.00	\$2,600.00	\$8,400.00
5125	CULVERTS	\$5,500.00	\$10,743.20	(\$5,243.20)	\$5,500.00
5130	GRAVEL	\$10,000.00	\$17,307.09	(\$7,307.09)	\$20,000.00
5134	HOT MIX	\$2,500.00	\$326.48	\$2,173.52	\$2,500.00
5135	RESURFACING	\$45,000.00	\$16,989.41	\$28,010.59	\$35,000.00
5140	CHLORIDE	\$2,700.00	\$3,899.49	(\$1,199.49)	\$3,000.00
5145	COLD PATCH	\$6,000.00	\$7,255.76	(\$1,255.76)	\$8,000.00
5150	ROADSIDE MOWING	\$800.00	\$158.98	\$641.02	\$1,200.00
5155	TREE WORK	\$1,000.00	\$825.00	\$175.00	\$1,000.00
5160	TRAFFIC SIGNS	\$800.00	\$977.32	(\$177.32)	\$800.00
5165	TOOLS AND MISC.	\$2,000.00	\$2,206.71	(\$206.71)	\$2,000.00
5170	EQUIP RENTAL	\$10,000.00	\$16,151.68	(\$6,151.68)	\$12,000.00
5170.1	MAIN ST REPAIR				
5175	EQUIP PURCHASE	\$500.00	\$350.00	\$150.00	\$500.00
5180	BRIDGES				
5180.1	BRIDGE 11/DEWEY	\$1,900.00	\$22,244.66	(\$20,344.66)	
5190	CHANNEL MAINT	\$3,000.00	\$2,627.50	\$372.50	\$3,000.00
5192	SIDEWALK REPAIR	\$3,000.00	\$2,000.00	\$1,000.00	\$6,000.00
5194	STREET CLEANING	\$4,000.00	\$4,206.00	(\$206.00)	\$4,500.00
5195	MARBLE ST GRANT		\$18,239.17		
	SUB TOTAL/TOWN HIGHWAY	\$200,500.00	\$229,885.59	(\$11,146.42)	\$219,200.00
INSURANCE					
5210	BC/BS	\$15,000.00	\$13,434.98	\$1,565.02	\$16,901.64
5212	FICA	\$14,075.00	\$14,158.04	(\$83.04)	\$14,919.50
5214	VEHICLES	\$8,000.00	\$8,299.14	(\$299.14)	\$13,000.00
5216	WORKERS COMP.	\$6,300.00	\$6,164.00	\$136.00	\$7,054.57
5218	LIAB & BLDGS	\$8,000.00	\$5,024.68	\$2,975.32	\$8,000.00
5220	VMERS	\$5,804.40	\$5,048.66	\$755.74	\$6,181.26
5222	UNEMP COMP	\$545.00	\$365.14	\$179.86	\$545.00
5224	DISABILITY	\$700.00	\$674.91	\$25.09	\$700.00
5226	BOND	\$1,000.00	\$1,602.00	(\$602.00)	\$1,100.00
5228	PUBLIC OFF LIAB	\$2,200.00	\$352.98	\$1,847.02	\$2,200.00
5229	LAW ENF LIABILITY				\$4,500.00
	SUBTOTAL/INSURANCE	\$61,624.40	\$55,124.53	\$6,499.87	\$75,101.97

TRUCKS AND MAINTENANCE

5255	GAS,OIL,DIESEL	\$11,000.00	\$9,477.75	\$1,522.25	\$11,000.00
5260	REPAIR PARTS	\$6,000.00	\$6,840.41	(\$840.41)	\$6,000.00
5265	OUTSIDE REPAIRS	\$5,000.00	\$2,690.27	\$2,309.73	\$5,000.00
5270	TIRES/CHNS/BATT	\$3,500.00	\$1,250.46	\$2,249.54	\$3,500.00
5275	PLOW BLADES	\$1,500.00	\$1,549.39	(\$49.39)	\$1,500.00
5280	TOOLS & EQUIP	\$1,000.00	\$1,849.75	(\$849.75)	\$1,000.00
5285	RADIOS	\$500.00	\$541.00	(\$41.00)	\$500.00
SUBTOTAL/TRUCKS & MAIN		\$28,500.00	\$24,199.03	\$4,300.97	\$28,600.00

CODE	ITEM	90 PROPOSED	12/31/90 PROJ	VARIANCE	PROPOSED 91 BUDGET
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AUXILIARY SERVICES

5310	ST/TRAFF LITES	\$31,000.00	\$30,811.30	\$188.70	\$31,000.00
5315	SOLID WASTE MGT	\$10,000.00	\$3,016.71	\$6,983.29	\$12,000.00
5320	LIBRARY	\$8,500.00	\$8,500.00		\$8,500.00
5325	HUMANE SOCIETY	\$600.00	\$694.17	(\$94.17)	\$600.00
5330	MEMORIAL DAY	\$100.00	\$42.00	\$58.00	\$100.00
5335	SWAP MBRSHIP				
5340	FOREST FIRES	\$500.00		\$500.00	\$500.00
SUBTOTAL/AUX SVCS		\$50,700.00	\$43,064.18	\$7,635.82	\$52,700.00

RECREATION

5350	CVPS	\$400.00	\$11.60	\$388.40	\$400.00
5355	LABOR	\$5,000.00	\$5,117.39	(\$117.39)	\$5,300.00
5360	SUPPLIES	\$2,550.00	\$1,629.56	\$920.44	\$2,550.00
5361	PLAYGROUP	\$11,540.00	\$9,568.87	\$1,971.13	\$10,000.00
5365	FACILITY MAINT	\$6,000.00	\$563.70	\$5,436.30	\$6,000.00
5370	DISC JOCKEY	\$400.00	\$200.00	\$200.00	\$400.00
5375	LITTLE LEAGUE	\$100.00	\$100.00		\$100.00
SUBTOTAL/RECREATION		\$25,990.00	\$17,191.12	\$8,798.88	\$24,750.00

TOWN HALL

5415	CLEANING SVC	\$4,000.00	\$2,808.00	\$1,192.00	\$3,500.00
5420	CVPS	\$2,500.00	\$2,711.33	(\$211.33)	\$2,900.00
5425	ENERGY CONSERV.	\$500.00	\$199.11	\$300.89	\$1,200.00
5430	MISCELLANEOUS	\$2,000.00	\$6,759.18	(\$4,759.18)	\$2,000.00
5431	WINDOW REHAB	\$3,000.00	\$4,760.00	(\$1,760.00)	
5433	CARPET & PAINT	\$3,000.00	\$2,505.04	\$494.96	\$1,800.00
5435	FUEL OIL	\$3,500.00	\$2,905.60	\$594.40	\$4,000.00
5436	ELECTRICAL				\$3,000.00
5437	STRUCTURAL REPORT	\$6,455.00	\$6,455.00		
SUBTOTAL/TOWN HALL		\$24,955.00	\$29,103.26	(\$4,148.26)	\$18,400.00

CODE	ITEM	90 PROPOSED	12/31/90 PROJ.	VARIANCE	PROPOSED 91 BUDGET
TOWN GARAGE					
5455	FUEL OIL	\$2,500.00	\$1,154.46	\$1,345.54	\$2,500.00
5460	REPAIRS	\$4,000.00	\$4,508.21	(\$508.21)	\$4,000.00
5465	TELEPHONE	\$600.00	\$880.16	(\$280.16)	\$600.00
5470	CVPS	\$250.00	\$335.32	(\$85.32)	\$250.00
SUBTOTAL/TOWN GARAGE		\$7,350.00	\$6,878.15	\$471.85	\$7,350.00

LAW ENFORCEMENT

5510	OFFICER SVCS	\$14,000.00	\$17,200.40	(\$3,200.40)	\$16,000.00
SUBTOTAL/LAW ENFORCE		\$14,000.00	\$17,200.40	(\$3,200.40)	\$16,000.00

COUNTY TAX

5550	COUNTY TAX	\$7,500.00	\$9,276.44	(\$1,776.44)	\$9,647.50
SUBTOTAL/COUNTY TAX		\$7,500.00	\$9,276.44	(\$1,776.44)	\$9,647.50

INTEREST

5610	TAX ANTICIP	\$9,000.00	\$14,206.58	(\$5,206.58)	\$9,000.00
5620	TOWN DEBT	\$9,600.00	\$9,115.62	\$484.38	\$9,600.00
SUBTOTAL/INTEREST		\$18,600.00	\$23,322.20	(\$4,722.20)	\$18,600.00

CEMETERIES

5650	MAINTENANCE	\$1,000.00	\$6,104.78	(\$5,104.78)	\$1,000.00
SUBTOTAL/CEMETERIES		\$1,000.00	\$6,104.78	(\$5,104.78)	\$1,000.00

GRAND TOTAL	\$603,565.00	\$645,180.23	(\$41,615.23)	\$644,606.14
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CODE 5090 DETAIL	Misc. Expenses	CODE 5054 DETAIL	Misc. Revenue
Tax Refunds (BCA)	\$11,571.33	Fire Dist/School	
		Town Report	\$1,061.42
Tax Overpayments	537.99	Tree Removal	562.50
Fliers/Postage	539.78	Insurance Refunds	330.80
Lovullo Sewer Refund	2,700.00	Scrap Metal	232.33
Bailey Assoc.(Listers)	1,214.95	Friends of the W.R.	
		Town Hall	2,025.08
Miscellaneous	3,384.54	BC/BS Reimbursement	1,367.47
		Miscellaneous	5,191.61
TOTAL	\$19,948.59		\$10,771.21

WASTEWATER TREATMENT PLANT REPORT

1990 marked the 20th anniversary of the construction of your Wastewater Treatment Facility. A lot has changed since 1970 in both technology and environmental regulation. We are pleased to report that both the treatment plant and seven pump stations are in very good condition and we are able to fully comply with state and federal permit conditions. The choice of a basic, no frills "package plant" in 1970 has enabled it to withstand the rigors of time and varying maintenance procedures better than many plants that are much newer. In November we were awarded the Green Mountain Water Pollution Control Association's annual second place Plant Excellence Award. This award recognizes plant operators for outstanding performance, technical competence and the absence of permit violations.

During 1990 we made a major effort to certify our "Sludge Management Program". Sludge is the solid material that remains after the biological process in the plant is complete. The sludge is rich in nutrients and can be used to fertilize farmers' fields for crop production. We have several fields at the Llewella Day farm in Ira available for use and are working with Cliff Cressy to get several fields in Whipple Hollow certified. Unfortunately, state regulation has become so stringent that certification becomes very expensive. We are required to have fields surveyed, soils bored and tested by a professional Soils Scientist and have all of the results reviewed and approved by a professional engineer. Most of the regulations are designed to protect the public from any possible negative environmental impact. However, the sludge generated by our facility is "clean", free of large amounts of heavy metals and contaminants, but we must comply fully with regulations designed to deal with "contaminated" sludge. As part of our certification we will be required to build a roof over our drying beds at the plant and to "lime stabilize" our sludge. Stabilization is required to reduce or eliminate any disease causing organisms that might remain after the treatment process. We have completed a lime addition system that will enable us to meet permit requirements. This system operates in conjunction with our belt filter press. The entire cost of the system which we designed and fabricated is less than \$100.00. The engineers had estimated that an adequate liming system would cost between \$20,000 and \$30,000 !

During 1990 we continued to provide laboratory, sludge dewatering and other technical assistance to several other towns. We are continuing to rehab manholes and sewer lines to minimize sources of infiltration to the system. Using sewer equipment fund money we were able to have a concrete floor installed and a new overhead door installed on the "Butler" building at the

Green Mountain Water Pollution Control Association 2nd Place

Plant Excellence Award Activated Sludge > 1.8 MGD

This is to certify that the
100 1st Rutland 100 100 UP

water pollution control facility has been judged to be the most efficiently operated and maintained municipal waste water treatment in the State of Vermont for the year 1990. In recognition of this accomplishment we hereby grant this award to the chief operator

Wayne Tracy

for his outstanding service to the community.

Presented this 8th day of November 19 90

Don Lewis
Chairman, Awards Committee

President, G. M. W. P. C. A.

plant. These improvements vastly improve our working environment for dewatering sludge and for other pump and equipment maintenance activities.

In 1991 we plan to install a new system of controls in our main pump station on Elm Street. New controls will help the twin pump system to operate more efficiently with fewer high water alarms.

Our success and recognition as one of the best treatment facilities in the northeast is directly attributable to your cooperation as sewer users. We appreciate your help in all that we do.

Respectfully,

Wayne Tracey, Chief Operator

Edward Tracey, Assistant Operator

1991 SEWER BUDGET

REVENUES		1990 PROPOSED	ACTUAL DEC 31	OVER (UNDER)	1991 PROPOSED
CODE	ITEM				
2150	USER FEES	\$195,531.90	\$195,532.00	\$0.10	\$202,001.00
2400	SLUDGE APP		\$912.00	\$912.00	
2450	SLUDGE PRESS	\$10,000.00	\$10,041.70	\$41.70	\$10,000.00
2500	MISC	\$1,000.00	\$2,310.00	\$1,310.00	\$1,000.00
3100	BOND FEE	\$8,679.00	\$8,679.00		
3200	BOND TAX	\$17,621.00	\$17,621.00		
3300	EQUIPMT SVGS				\$5,000.00
TOTAL REVENUE		\$232,831.90	\$235,095.70	\$2,263.80	\$218,001.00
EXPENDITURES		1990 PROPOSED	ACTUAL DEC 31	(OVER) UNDER	1991 PROPOSED
CODE	ITEM				
0110	SALARIES	\$47,600.00	\$48,602.50	(\$1,002.50)	\$57,916.00
0111	HEALTH INS	\$7,857.50	\$7,033.44	\$824.06	\$7,635.00
0112	DISABILITY INS	\$300.00	\$176.38	\$123.62	\$300.00
0113	WORKER'S COMP	\$900.00	\$900.00		\$950.00
0114	UNEMP INS	\$300.00	\$179.86	\$120.14	\$200.00
0120	ADMIN REIMBURSE	\$12,000.00	\$12,000.00		\$12,000.00
0130	FICA	\$3,641.40	\$3,770.30	(\$128.90)	\$4,431.00
0135	VMERS	\$2,380.00	\$2,352.61	\$27.39	\$2,488.00
0138	UNIFORMS	\$832.00	\$1,022.32	(\$190.32)	\$884.00
0140	VEH MAINT	\$2,500.00	\$1,433.70	\$1,066.30	\$3,500.00
0141	VEH INSURANCE	\$3,000.00	\$3,337.86	(\$337.86)	\$3,000.00
0150	LAB CHEMICALS	\$1,000.00	\$1,095.22	(\$95.22)	\$1,200.00
0151	CHLORINE	\$1,800.00	\$3,042.15	(\$1,242.15)	\$3,420.00
0152	SULF DIOXIDE	\$900.00	\$792.00	\$108.00	\$900.00
0160	PLANT MAINT	\$5,000.00	\$6,467.34	(\$1,467.34)	\$5,500.00
0160.1	PLANT INSURANCE	\$3,200.00	\$2,879.32	\$320.68	\$1,126.00
0160.2	BOILER/MACH INS				\$1,145.00
	FLOOD INSURANCE				\$629.00
0161	PUMP STA MAINT	\$11,000.00	\$16,988.29	(\$5,988.29)	\$15,000.00
0163	SEWER LINE MT	\$3,000.00	\$5,694.26	(\$2,694.26)	\$5,000.00
0170	EMERG MAINT	\$1,500.00	\$271.05	\$1,228.95	\$1,500.00
0180	LAB EQUIP	\$1,000.00	\$537.15	\$462.85	\$1,000.00
0185	EQUIP SAVINGS	\$10,000.00	\$10,000.00		\$10,000.00
0190	CVPS/PLANT	\$16,500.00	\$19,816.34	(\$3,316.34)	\$20,000.00
0200	CONT SERVICE	\$3,000.00	\$1,057.99	\$1,942.01	\$3,000.00
0210	FUEL VEHICLES	\$1,500.00	\$1,277.88	\$222.12	\$2,000.00
0211	FUEL HEATING	\$1,400.00	\$1,523.17	(\$123.17)	\$2,000.00
0220	TELEPHONE	\$1,000.00	\$1,111.16	(\$111.16)	\$1,360.00
0230	OFFICE SUPPLIES	\$250.00	\$75.00	\$175.00	\$200.00
0240	MISCELLANEOUS	\$3,000.00	\$2,997.22	\$2.78	\$3,000.00
0245	SLUDGE MGT	\$50,500.00	\$55,486.38	(\$4,986.38)	\$30,500.00
0246	DUE TO GEN ACCT	\$9,671.00	\$9,671.00		\$16,217.00
SUB TOTAL		\$206,531.90	\$221,591.89	(\$15,059.99)	\$218,001.00
0310	BOND & INT	\$26,300.00	\$26,300.00		
TOTAL		\$232,831.90	\$247,891.89	(\$15,059.99)	\$218,001.00

SEWER EQUIPMENT SAVINGS ACCOUNT

	<u>1990</u>	<u>1989</u>
Opening Balance Jan.1	\$6,486.59	\$8,403.17
Plus Receipts		
Voted Budget	\$10,000.00	\$7,000.00
Interest	369.32	420.90
Sale of Nissan	600.00	900.00
Opening Bal. + Receipts	<u>\$17,455.91</u>	<u>\$16,724.07</u>
Less Disbursements		
Toyota Purchase	-0-	\$7,675.00
3" Trash Pump	-0-	1,495.00
Filtrate Pump	-0-	463.05
10" Gate Valve	-0-	604.43
Blower Motors (2)	916.69	-0-
Garage Floor	1,250.00	-0-
Overhead Door	1,430.00	-0-
Garage Furnace	1,123.62	-0-
Total Disbursements	<u>\$4,720.21</u>	<u>\$10,237.48</u>
Ending Balance Dec.31	\$12,735.60	\$6,486.59

SEWER CAPITAL IMPROVEMENT ACCOUNT

This account has been established as recommended by the State of Vermont. Its purpose is to begin building a reserve for Wastewater Treatment Plant upgrades that will become necessary as the Town grows. It is funded by a \$2.25 per gallon connection fee which was established in January 1989. This fee requires new development to bear part of its share of the original construction costs that have been borne by the taxpayers by bond since 1970.

	<u>1990</u>	<u>1989</u>
Opening Balance Jan.1	\$18,974.79	\$19,288.25
Deposits	3,840.00	1,387.50
Interest**	1,628.60	-0-
	<u>\$24,443.39</u>	<u>\$20,675.75</u>
Less Disbursements		
Refunds*	<u>3,375.00</u>	<u>1,700.96</u>
Balance 12/31	\$21,068.39	\$18,974.79

** 90 Day Account

* Refund for abandoned project

UNCOLLECTED PROPERTY TAXES
December 31, 1990

NAME	PREVIOUS YEARS	1989	1990
Ames, William			\$4,779.44
Baker, Daniel & Anita			1,454.54
Bartlett, Maurice & Barbara			885.23
Bartlett, Philip J.			363.90
Beane, Edwin & Nancy			1,289.47
Bennett, William & Mary			186.49
Biathrow, Howard & Deborah			2,239.08
Bisson, Eugene			2,024.36
Boyce, Raymond & Elizabeth		969.59	1,717.93
Brown, Richard & Gertrude			835.59
Bullock, William & Donna AND Loso, Francis & Beverly			3,474.45
Cain, John & Kathleen			1,661.62
Carrara, Richard & Dawna			2.22
Considine, Josephine			144.54
Cornelius, Robert & Barbara			385.10
Cox, Gregory & Sharon			3,874.59
Dauphanais, Joseph & Janice			4.36
Densmore, Richard & Susan			1,719.75
Dlugasz, Duane & Susan			1,528.83
Dorman, Richard & Cecelia			1,776.35
Duprey, Steven & Nancy			1,222.50
Dutko, Patricia			1,579.87
Ellsmore, Glenn & Joni			262.67
Farley, David & Linda			1,577.47
Fay, Donald/Edelman, J			554.03
Fowler, James & Kathleen		931.98	1,643.45
Fredette, Larry & Ella			1,441.64
Gage, Susan			1,076.70
Gawet, Marie			2,428.59
Gilmore, Arabie & Robert			6.21
Glidden, Charles & Mona			145.32
Glidden, Charles & Mona			2,062.88
Gudelis, James & Barbara			1,307.86
Heck, Virginia			2,075.78
Holden, Richard & Carolyn		89.98	
Hubbard, Marcelle			1,141.64

UNCOLLECTED PROPERTY TAXES - continued

NAME	PREVIOUS YEARS	1989	1990
Lawrence, Constance			268.04
Loso, Mark & Cherie			683.02
Loyzelle, Julie			700.90
Marshall, Patrick & Bernadette			3,593.04
McCullough, Danny & Judith		881.35	1,942.99
McCullough, Peter & Wendy			2,056.95
McDermott, Karen			3,429.96
Montagno, Thomas R.			1,405.49
Nartowicz, Joseph & Carol		184.20	1,601.67
Pearo, Robert & Nancy			1,229.29
Pellerin, Daniel			1,202.04
Pierce, Carlton & Deborah			1,332.83
Pietryka, Richard & Anne			1,568.26
Pillon, Jeffrey & Patrick			1,225.66
Pillon, Patrick & Dale			427.93
Pinney, Erwin/Sulhan, Jeannie		215.11	1,387.33
Prevendoski, Charles & Mary			1,409.12
Proctor Gas Inc.			663.02
Ray, John & Mary		677.61	1,218.87
Rogers, John & Mary Ann			3,526.98
Rorden, Harold & Nadine		202.01	1,719.75
Rosen Berger Auto Parts Inc.			726.60
Rosen Berger Auto Parts Inc.			1,213.42
Ryan, Richard & Marie			2,139.36
Sabo, Stephen & Craig			388.73
Sherman, Cecil			345.72
Smith, Dennis		106.90	
Springer, Neil, Hannah & Stacey			466.84
Springer, Neil & Hannah			1,260.65
Stanislaus Associates		3,217.27	4,484.46
Stanislaus Associates		1,012.50	1,118.49
Stanislaus Associates		1,083.03	1,194.78
Stanislaus Associates		5.29	412.35
T.R.M. Realty Const. Inc.			1,470.88
Werbinski, Walter & Mary			3,030.33
Werbinski, Walter & Mary			1,020.39
Williams, Ronald & Beth			1,667.07
Wysolmerski, Sigismund			546.77
	\$196.88	\$9,379.94	\$102,954.43

UNCOLLECTED PERSONAL PROPERTY TAXES
December 31, 1990

NAME	PREVIOUS YEARS	1989	1990
Ames, William			12.72
Brian's Transmission	96.81		
Carrara Electric		25.19	
Elnicki, Frank	56.37		
Green Mt. Awning			64.96
Meeting Place	387.22		
N. E. Supply	55.08		
Perry, Ralph Jr.		8.40	9.08
Pettit, Lawrence	2,298.39	503.79	
Prime Container	2,923.48	283.80	
Proctor Gas Inc.			1,023.96
Rutland Kawasaki			258.25
St. Peter, Stuart	19.33		
Vesco	70.83		
Vt. Manufacturing	462.25	97.70	
Werbinski, Walter			25.43
Total	\$6,369.76	\$918.88	\$1,394.40

WEST RUTLAND FREE LIBRARY CORPORATION
Expense and Income Statement as of December 31, 1990

Balance on Hand 12/31/89 \$ 898.31

Deposits

Proctor Memorial Fund - Regular	5,281.00
Proctor Memorial Fund - Renovations	24,028.96
Town of West Rutland	8,500.00
Anonymous Gift	2,006.89
1989 Renovation 7-Day CD Interest	1,348.37
1990 Renovation 7-Day CD Interest	323.32
Community Room Rentals	135.00
Miscellaneous	<u>257.84</u>

Total Deposits \$41,881.38

Disbursements

Wages and Services	\$9,950.62
Fuel	1,163.12
Electricity	659.28
Telephone	548.64
Books	565.99
Magazines	610.14
Insurance	1,454.00
Payroll Taxes	664.44
Water Rent	165.00
Contributions	15.00
Supplies and Postage	408.86
Safe Deposit and Post Office Box Rent	31.00
Maintenance and Repairs	676.45
Sewer	199.63
Children's Events	270.76
Community Room Rental Refunds	20.00
Proctor Memorial Fund Renovations	<u>24,028.96</u>

Total Disbursements \$41,431.89

Balance on Hand 12/31/90 \$1,347.80

WEST RUTLAND FREE LIBRARY CORPORATION

SPECIAL ACCOUNTS

Renovation Fund

7-Day CD

Balance on Hand 12/31/89	\$26,124.99
<u>Deposits</u>	
1990 Interest	754.13
Total Deposits	\$26,879.12
<u>Withdrawals</u>	
Renovations-transferred to Checking	24,028.96
1989 Interest-transferred to Checking	1,348.37
1990 Interest-transferred to Checking	323.32
1990 Interest-transferred to Savings	430.81
Refunded to Proctor Memorial Fund	747.66
Total Disbursements	\$26,879.12
Balance on Hand 12/31/90	-0.-

Dr. C.B. Ross
Memorial Fund (CD)

(Principal is
non-expendable)

Balance on Hand 12/31/89	\$ -0.-
<u>Deposits</u>	
Donald Ross Bequest	32,333.26
1990 Interest	893.87
Balance on Hand 12/31/90	\$33,227.13

WEST RUTLAND FREE LIBRARY CORPORATION

Savings

Balance on Hand 12/31/89	-0.-
<u>Deposits</u>	
Donald Ross Interest	4,396.98
Proctor Memorial Fund-Regular	1,746.00
1990 Renovation CD Interest	430.81
1990 Interest	118.40
Total Deposits	6,692.19
<u>Withdrawals</u>	
Transferred to Harriet Ross CD	44.33
Total Disbursements	44.33
Balance on Hand 12/31/90	\$ 6,647.86

Harriet Ross Bequest (CD)
(Principal restricted to
the purchase of books and
furnishings)

Balance on Hand 12/31/89	-0.-
<u>Deposits</u>	
Principal Bequest	\$49,955.67
Transferred from Savings	44.33
Total Deposits	\$50,000.00
Balance on Hand 12/31/90	\$50,000.00

Renovations of just over \$50,000.00 made possible by monies provided by the Proctor Memorial Fund have been completed. These included exterior and interior painting, carpeting throughout, replacement and repositioning of the incoming water line, upgrading of rest room plumbing and fixtures, upgrading

of electrical service, installation of a fire warning system, and refinishing of table tops. It also included the purchase of new encyclopedias, books, magazines, newspapers, tables, chairs, stove and refrigerator for the Community Rooms, and an exterior sign which denotes the library hours and upcoming special events.

The Library is open Monday through Friday from 1:30 pm to 5:00 pm and on Saturday from 9:00 am to 1:00 pm. The Community Rooms are available for rental by contacting the Librarian.

Respectfully submitted,
Joan C. Phalen
Treasurer

WEST RUTLAND PUBLIC LIBRARY
THE SIXTY-SECOND ANNUAL REPORT
YEAR ENDING DECEMBER 31, 1990

<u>BOOKS</u>	<u>1990</u>	<u>1989</u>
In the library January 1, 1990	8,824	8,933
Number of Books acquired during 1990	599	86
Number of Books Discarded	923	195
Number of Books in the library 1/1/91	8,500	8,824

CIRCULATION OF BOOKS AND PERIODICALS

ADULT	2,752	2,105
JUVENILE	2,630	1,782
Largest Daily Circulation	57	58
Smallest Daily Circulation	1	1
Average Daily Circulation	19	16
Number of Registrations	45	107
Number of Days Open	276	233
Number of Periodicals Subscribed to	23	23
No. of Books borrowed from the Regional Library	179	184

The Community Rooms were used 7 times during the year by various clubs and private parties.
The Open House held on September 23 proved to be successful and was largely attended.

Mary White
Librarian

WEST RUTLAND PLANNING COMMISSION

The Planning Commission met on a regular basis during 1990, usually every two weeks. In addition to many site plan review hearings, a major part of the Commission's time was spent on preparing Subdivision Regulations. These regulations were approved by the voters, and adopted. With these regulations in place there will be a greater amount of local control over development in West Rutland.

Two revisions were made to our Zoning By-Laws. One was approved by the voters in 1990, and the second will be on the ballot in March 1991. There were three Planned Unit Developments which were approved during the year. These were the first PUDS in West Rutland. A Planned Unit Development gives the developer and the commission an excellent opportunity to be flexible and make the best possible use of a site.

There were some personnel changes on the Planning Commission during the year. Dan Pratt, who served well and ably as Chairman from July 1980 to June 1990, stepped down as Chairman but remains a Commission member. The Town of West Rutland owes Dan a great deal of thanks for a great job during the past ten years. The Commission thanks Dan for agreeing to continue as a member, and also for agreeing to serve as West Rutland's representative to the Rutland Regional Planning Commission.

Larry Dodds resigned from the Commission to take time to continue his education. We thank Larry for his help in the past, and we welcome Frank Gorham and Brian Harrington as new members.

Our Town Plan will expire in November 1992. A great deal of the Planning Commission's time this year will be spent on preparing a revised Town Plan. To aid us in this task, we will be asking for a lot of help and input from many folks in town. The degree to which our plan is revised, and the goals which it will strive to reach depend a great deal on what the Vermont Legislature does with revisions to Act 200 during the current session.

Respectfully submitted,

William Harvey, Chairman
Judy Bloomer Frank Gorham
Merritt Budd Brian Harrington
Leo DiGangi Dan Pratt

ZONING ADMINISTRATRIX'S REPORT

On November 6, 1990, the Town voted to adopt Subdivision Regulations. Subdivision Regulations enables the Town to implement its Town Plan, to give depth and some flexibility to its zoning, and to achieve orderly growth and development. Copies of the Subdivision Regulations are available at the Town Clerk's Office and Zoning permits are required when subdividing land.

Zoning Permits are a reflection of the economy. I processed only 73 Zoning permits this year to 108 Zoning Permits in 1989

The breakdown of these permits are as follows:

11 Change of Use	12 Land Subdivisions
15 Decks	1 Mobile Home
4 Commercial Additions	1 Commercial Building
7 Signs	2 Residential Additions
8 Single Family Homes	2 Fences
2 Planned Unit Developments	1 Garage
2 Demolitions	5 Miscellaneous Permits

A Zoning permit is required if you are planning to build new, destroy a structure, add on to an existing building or change the use of a building or land. If you have any questions, please feel free to call me at 438-2204. My office hours are 8:00 AM to 4:00 PM or by appointment if these times are inconvenient for you.

Respectfully submitted,

Jayne L. Pratt
Zoning Administratrix

CAROUSEL PLAYSCHOOL REPORT

The Carousel Playschool is a playgroup for three and four year olds. It is a recreation program, and is supported totally through the parents. This year it is located in the West Rutland School. We have thirteen 4 year olds and eight 3 year olds attending this year. The 4 year olds attend three times a week and the 3 year olds attend twice a week. We begin in September and our year ends in May. We follow most of the West Rutland School calendar. I encourage any input from the towns-people regarding this program.

Submitted by
Gail O'Brien, Director

Income

Tuition (Paid by Parents)	<u>\$7,074.00</u>
Total Income	<u>\$7,074.00</u>

Expenses

Salaries (Director and 2 assistants)	\$6,163.00
Liability Insurance	150.00
Supplies	700.00
Extracurricular Fund	<u>61.00</u>
Total Expenses	\$7,074.00

CONSTABLE'S REPORT
1990

During 1990, our Constabulary continued to provide valuable services to the Town of West Rutland. We are fortunate to have well trained and knowledgeable officers that we can call upon, both for emergencies and patrol work.

We would like to express appreciation to Town Manager Bill Finger and our Board of Selectmen for their cooperation in the many police matters that arose during the past year. Also, many thanks to the Vermont State Police, Rutland City Police Department and local police from nearby towns for their assistance at various times.

Throughout the year, our officers handled a variety of matters, most important of which are listed below:

Complaints

All Terrain Vehicle	1	Larceny	5
Animal	5	Liquor Law Violation	6
Arrest on Warrant	2	Littering	5
Arson	1	Loitering	5
Assault	4	Miscellaneous	14
Assist Court	2	Motor Vehicle Disturbance	5
Assist Fire Department	6	Motor Vehicle Theft	2
Assist Lock Out	2	Noise	12
Assist Motorist	6	Open Door/Window	2
Assist Other Police Department	14	Parking Violation	13
Assist Rescue/Ambulance	5	Recovered Stolen Property	1
Assist Sheriff's Department	2	Recovered Stolen Vehicle	4
Assist Vermont State Police	40	Request Deliver Message	3
Burglar Alarm	9	Shoplifting	3
Burglary	4	Suspicious Activity	15
Child Disturbance	9	Suspicious Person	2
Civil	7	Suspicious Phone Calls	4
Disorderly Conduct	9	Suspicious Vehicle	15
Domestic	16	Trespassing Violation	3
Escort	5	Truancy	1
Fireworks	1	Vacancy House Check	4
Incapacitated Person	7	Vandalism	7
Juvenile	2	Village Ordinance	1

CONSTABLE'S REPORT
Continued

Complaints(continued)

VIN Verification Request 7

Accidents

Fixed Object 2

Non-Reportable 2

Citations to Appear in Court

Driving While Intoxicated 8

Driving While License Suspended 3

Traffic Tickets

Defective Equipment 62

Improper Use of Plates 3

Miscellaneous 6

No License 9

No Registration 14

Speeding 274

Stop Sign 8

Traffic Light 10

Vehicle Not Inspected 25

Violation of Law of Road 8

Respectfully Submitted,

Veronica Geryk, First Constable

Douglas Norton, Second Constable

Robert Geryk, Special Officer

James Rajda, Special Officer

R. J. Elrick, Special Officer

Linda Elrick, Special Officer

VITAL STATISTICS

1990

BIRTHS -----42

DEATHS -----34

MARRIAGES --32

Due to the Town's liability exposure because of errors and the possible use of information fraudulently, the Vermont Department of Health has recommended against the printing of names in the Vital Statistic Section of the Town Report.

Respectfully submitted,

Jayne L. Pratt
TOWN CLERK

DOG LICENSE REPORT 1990

305 DOGS WERE REGISTERED

2	Licenses issued at \$ 2.00	\$ 4.00
1	License issued at \$ 3.00	3.00
174	Licenses issued at \$ 4.00	696.00
99	Licenses issued at \$ 6.00	594.00
20	Licenses issued at \$ 8.00	160.00
4	Licenses issued at \$ 9.00	36.00
5	Licenses issued at \$12.00	60.00

TOTAL COLLECTED AND REMITTED TO TREASURER \$1,553.00

-NOTE-

A person who owns or keeps a dog more than six months old shall annually, on or before April 1st cause it to be licensed and shall pay \$4.00 for each neutered male or spayed female dog, \$6.00 for each male dog and \$8.00 for each female dog. If the license fee for any dog is not paid by April 1st, a 50% penalty is added.

Due to the great response last year, we will again be selling dog tags at the March election.

DOG TAGS ARE AVAILABLE NOW ! PLEASE COME IN AND AVOID THE RUSH BEFORE APRIL 1ST. THANK YOU !

Respectfully submitted,

Jayne L. Pratt

RUTLAND CENTRAL SUPERVISORY UNION BUDGET 1990/91 16-Jan-91

CODE	DESCRIPTION	ACTUAL 1989/90	1990/91 BUDGET	12/31/90	END OF YEAR	1991/92 BUDGET
RECEIPTS:						
	Cash to Open	(2,460.61)	0	2,591	2,592	4,505
	Assessment Projects					
	Administration	7,083.00	8,850	0	9,800	4,400
	Audit	3,509.36	5,250	0	4,150	1,950
	Fiscal Serv. W. Rut.	4,719.27	5,320	0	3,900	4,800
	Assessment Districts	181,674.00	196,622	120,000	196,622	206,088
	Assessment Deficit	3,383.00	0	0		
	Other Income:					
	Consultant Fees	399.55	600	37	600	600
	Unemployment acct.	1,174.36	0	0	0	
	Water D. Ins.	4,254.08	0	0	0	
	PFP Assessment		0	0	1,500	1,500
	Total Receipts	203,736.01	216,642	122,628	219,164	223,843
EXPENSES:						
2321 GENERAL ADMINISTRATION						
110	Sal. Superintendent	49,000.00	49,000	24,500	49,000	51,695
	Stipend		0	1,500	1,500	0
111	Sal. Admin. Assist	18,201.02	19,839	9,919	19,839	20,930
112	Sec./Receptionist	5,797.26	6,370	6,370	6,370	6,721
113	Sal. Secretary	0.00	50	0	50	50
114	Sal. Treasurer	500.00	500	500	500	550
210	Group Health	7,158.90	4,207	2,974	3,789	4,390
220	F.I.C.A.	5,525.42	5,796	3,235	5,910	6,116
230	Group Life Ins.	207.60	265	110	276	295
240	Retirement	1,019.24	1,120	256	1,355	1,548
250	Worker's Comp.	176.63	258	0	345	357
260	Unemployment	69.05	55	0	128	130
270	Tuition Reimb	100.00	750	0	0	750
291	Disability Ins	0	0	0	0	378
300	Audit	7,345.00	6,500	6,100	6,100	6,500
330	Professional Svc.	0.00	900	0	900	1,000
331	Custodian	0.00	700	0	700	800
431	Repair & Maint.	0.00	200	0	200	300
440	Svc. Contract-Off.	1,694.50	1,400	122	1,900	2,100
441	Copier Overage	843.03	0	771	500	500
450	Rent & Utilities	12,000.00	12,300	7,175	12,300	12,600
515	Travel	1,687.41	1,400	625	1,400	1,500
516	Conferences	293.50	600	144	600	600
521	Ins.-Fire/Liabil.	1,110.00	1,500	903	1,500	1,500
530	Box Rent/Postage	1,951.91	2,100	1,373	2,100	2,100
531	Telephone	3,242.51	4,000	1,810	3,600	3,600
610	Copy Paper	135.28	875	395	875	600
611	Printed Stationary	372.00	400	0	400	400
612	Office Supplies	3,377.88	3,200	2,338	3,200	3,200
613	Computer Supplies	1,716.53	2,000	653	2,000	2,000
640	Subscriptions	188.00	150	194	194	200
731	New Furniture	275.44	300	62	300	300

RUTLAND CENTRAL SUPERVISORY UNION BUDGET 1990/91 16-Jan-91

CODE	DESCRIPTION	ACTUAL 1989/90	1990/91 BUDGET	12/31/90	END OF YEAR	1991/92 BUDGET
731	Equipment	0.00	6,600	7,915	7,915	1,200
810	Dues	985.00	1,100	1,209	1,209	1,300
850	Contingency	860.00	500	169	250	500
	Water Damage	3,594.65	0	659	659	0
TOTAL GENERAL ADMIN.		129,427.76	134,935	81,981	137,864	136,709
=====						
2510 FISCAL SERVICES						
110	Business Manager	22,669.02	24,482	12,241	24,482	25,829
111	Bookkeeper	13,121.96	15,288	5,378	12,138	14,264
112	Bookkeeper	13,228.80	14,560	7,280	14,560	15,361
210	Group Health	9,070.08	10,882	4,407	9,527	10,635
220	F.I.C.A.	3,713.68	4,156	1,905	3,915	4,242
230	Group Life Ins.	311.40	348	147	332	354
240	Retirement	1,269.46	1,925	505	2,018	3,104
250	Worker's Comp.	176.47	185	0	227	194
260	Unemployment	57.60	58	0	137	61
270	Tuition Reimb.	370.00	750	0	375	750
290	Dental Insurance	0	0	0	0	788
291	Disability Ins.	0.00	0	0	0	359
430	Service-Cont. Comp.	1,801.50	3,000	2,519	3,000	3,200
515	Travel	905.19	600	228	600	700
730	Equipment Upgrade	0	0	0	0	1,800
810	Dues & Fees	140.00	140	150	150	160
	Debt Svc-Computer	5,332.80	5,333	2,666	5,333	5,333
TOTAL FISCAL SERVICE		72,167.96	81,707	37,426	76,794	87,134
=====						
TOTAL R.C.S.U.						
Total Receipts		203,736.01	216,642	122,628	219,164	223,843
Total Expenses		201,595.72	216,642	119,406	214,658	223,844
		2,140.29	(0)	3,222	4,505	(0)

Rutland Central Supervisory Union Special Education Report 1989 - 1992

CODE	DESCRIPTION	ACTUAL 1989/90	1990/91 BUDGET	12/31/90	END OF YEAR	1991/92 BUDGET
=====						
INCOME:						
	Cash 7-1-89	345.81	1,688		1,688	1,700
STATE FUNDS:						
	Multi. Collab.	8,900.00	5,778		5,778	0
	EEEE	3,144.96	402		402	0
	Block Grant	0.00		95,548		
	Proctor	37,287.11	43,970		43,970	In
	Rutland Town	36,608.36	47,239		47,239	Local
	West Rutland	34,123.53	52,112		52,112	Budgets
	Inservice Grant	0	0	0	5,000	6,000
FEDERAL FUNDS:						
	EHAB-94-142	33,250.00	43,626	11,119	43,704	45,000
	EHAB PS Incentive	1,224.46	0	0	0	0
	89-313 Area	13,500.00	11,100	0	11,100	11,100
	89-313 Transfer	0.00	0	0	0	0
	Chapter I	2,000.00	0	0	0	0
LOCAL FUNDS:						
	Speech Assessment	20,346.00	21,534	21,534	21,534	0
	Special Ed. Admin.	6,000.00	7,500		7,500	0
	Integration Assess.	4,500.00	4,500	4,500	4,500	0
	Local Assessments					
	Proctor					13,968
	Rutland Town					23,638
	West Rutland					16,117
TOTAL INCOME		201,230.23	239,449	132,701	244,527	117,523
=====						
EXPENSES:						
1210 INTEGRATION						
110	Salary (Wiggins)	9,847.00	10,721	4,386	10,721	Program
111	Substitutes	0.00	0	0	0	Dropped
210	Health Insurance	1,221.74	1,710	1,024	1,300	
220	FICA	746.99	820	336	820	
250	Worker's Comp.	41.36	41	0	49	
260	Unemployment	23.63	19	0	46	
320	Inservice	0.00	500	528	528	
330	Consultant	1,032.00	500	0	500	
331	Add. Tcher Time	0.00	1,000	204	1,000	
580	Workshops	0.00	0	0	0	
581	Mileage	550.69	700	602	700	
600	Supplies	303.68	300	9	300	
Total Integration		13,767.09	16,311	7,089	15,964	0
=====						
SPEECH/LANGUAGE SERVICES						
110	Salary-Teacher	40,620.00	45,679	8,608	33,000	Local
210	Health Insurance	1,418.88	1,710	0	815	Budget
220	FICA	3,084.20	3,484	656	2,525	
250	Worker's Comp.	170.60	174	0	150	
260	Unemployment	38.40	38	0	40	
290	Dental Insurance	91.38	105	0	0	
330	Purch. Prof. Svc.	710.00	3,279	2,629	10,000	

Rutland Central Supervisory Union Special Education Report 1989 - 1992

CODE	DESCRIPTION	ACTUAL 1989/90	1990/91 BUDGET	12/31/90	END OF YEAR	1991/92 BUDGET
522	Prof. Liability Ins.	0.00	100	0	0	
580	Travel/Wksp/Conf.	180.20	500	19	500	
610	Materials/Supplies	562.34	500	404	500	
810	Professional Dues	0.00	100	0	100	
	Total Speech/Lang.	46,876.00	55,669	12,316	47,630	0
2153	Audiological Serv.					Local
330	Purchased P. Serv.	0.00	1,000	0	1,000	Budget
2190	Vision Services					Local
330	Purchase P. Serv.	0.00	500	500	500	Budget
1100	DIRECT INSTRUCTION					Local
110	Resource Rm. Teacher	53,307.00	58,950	2,500	58,950	Budget
110	Individual Aides-W.R.	2,700.00	1,240	0	1,240	Budget
111	Individual Aides-R.T.	2,700.00	2,220	0	2,220	
111	Aide-P.E.S.	1,980.00	1,480	0	1,480	
120	Substitutes	0.00	2,250	375	1,500	
300	Purchased Sv. OT/PT	0.00	0	0	0	
310	Alt. Program	0.00	19,899	5,890	30,000	
320	Inservice Training	611.73	2,500	4,717	7,500	
321	Individual Tutor	0.00	740	0	740	
330	Psychological Test	1,155.05	2,844	0	2,844	
331	Psychological Couns.	645.00	3,000	0	3,000	
332	Behavior Specialist	5,400.00	4,000	575	1,000	
510	Student Transp.	2,025.00	740	0	740	
560	Summer Program	1,867.66	2,000	1,694	1,694	
610	Supplies	600.90	3,521	800	2,000	
731	Equipment (Carpet)	702.91	740	1,588	2,335	
	Total Director Ins.	73,695.25	107,624	18,139	117,243	0
	ALTERNATIVE PROGRAM					
110	Salary-Director					29,000
111	Salary-Aide					8,200
210	Health Insurance					1,800
220	FICA					2,846
230	Life Insurance					118
250	Worker's Comp.					160
260	Unemployment					94
290	Dental Ins. (2 per)					385
291	Long Term Dis.					200
320	Purchased Serv.					1,700
521	Prof. Liability Ins.					100
530	Communications					300
580	Travel					500
581	Student Travel					3,000
610	Materials/Supplies					1,000
640	Books/Periodicals					500
730	Equipment					1,000
810	Dues/Fees					120

Rutland Central Supervisory Union Special Education Report 1989 - 1992

CODE	DESCRIPTION	ACTUAL 1989/90	1990/91 BUDGET	12/31/90	END OF YEAR	1991/92 BUDGET
			0	0	0	51,023
2300	SPECIAL ED. ADMINISTRATION					
110	Salary-Coordinator	36,274.98	37,000	18,624	37,000	39,035
111	Salary-Secretary	5,842.20	6,370	0	6,370	6,689
210	Health Insurance	5,733.54	6,016	1,793	5,378	6,240
220	FICA	3,194.61	3,318	1,425	3,318	3,497
230	Life Insurance	103.80	110	46	93	177
240	Retirement (1/2 N.C.)	0.00	0	0	330	335
250	Workers' Comp.	199.35	172	0	196	206
260	Unemployment	38.40	50	0	80	86
290	Dental Insurance	628.08	722	226	450	385
291	Long Term Disability	0.00	0	0	0	0
320	Inservice	0.00	0	810	810	6,000
521	Prof. Liability Ins.	124.00	75	0	0	0
530	Communications	214.24	100	25	300	400
540	Advertising	350.19	300	1,406	2,000	300
580	Travel/Conferences	1,407.24	2,000	496	2,000	2,000
610	Materials/Supplies	304.68	300	0	300	400
640	Books/Periodicals	0.00	100	0	100	200
730	Equipment	1,448.90	844	517	844	400
810	Dues/Fees	117.00	120	223	173	150
	Total Sp.Ed. Admin.	55,981.21	57,597	25,591	59,742	66,500
2525	FISCAL SERVICES					
330	Administrative Serv.	3,533.00	0	0	0	0
370	Audit	589.36	0	0	0	0
	Total Fiscal Service	4,122.36	0	0	0	0
	Transfer Blk. G. EEEP	5,100.00				
	Transfer Blk. G. RCSU		2,248		2,248	
	TOTAL EXPENDITURES	199,541.91	239,449	63,135	242,827	117,523
	TOTAL RECEIPTS	201,230.23	239,449	132,701	244,527	117,523
	TOTAL EXPENDITURES	199,541.91	239,449	63,135	242,827	117,523
		1,688.32	0	69,566	1,700	0

TEACHING PERSONNEL

The list of teachers for the school year 1990-1991 with years of experience, subjects taught and salary is as follows:

<u>Name</u>	<u>Grade or Subject</u>	<u>Salary 1990-1991</u>	<u>Years of Experience</u>
Linda W. Barker	Math/Middle School	\$33,549	21.5
Ruth A. Barker	Guidance, 6-12	27,500	1
Michael J. Caliguiri	Science	29,877	22
Anita L. Carleton	Grade 3	33,549	21
Thomas A. Chamberlain	Guidance, K-5 (.50)	17,355	20
Dawn T. Charron	Business (.86)	17,225	6.5
Marie P. Coombs	Grade K-1	27,540	11
Elizabeth Cronin	Physical Education	22,032	4
Dawn R. Daley	Grade K-1	25,871	11
Lorraine S. Davis	School Nurse	25,537	20
Daniel H. Deuel	Math	29,877	22
Carol A. Dziubek	Chapter I (.15)	4,532	15
Pamela L. Fallon	English (.50)	9,347	4
Emily F. Feronti	Resource Room	24,870	7
Daniel L. Graves	Vocal Music, K-6 (.50)	9,347	4
Rosemarie R. Herbert	Grade 2	32,047	20
David A. Hunt	Associate Principal	37,000	26
Regina A. Jakubowski	Reading (28.6)	7,017	9
Jane M. Jensen	English	33,549	20
Kathleen A. Johnson	Grade K-1	22,366	7
Linda T. Johnson	Math/Science/Civics	33,549	25
Robert W. Kennedy	Physical Education	17,359	2
Kathleen P. Kulig	Grade K-1 (78.3)	21,050	10
Melvin C. Loomis	Science	25,704	12
Carolyn B. Magwire	Home Economics	28,542	15
Janet M. Marchinkoski	Grade 3	33,549	23
Charles P. Memoe	Principal	40,920	28
Mary P. Ojala	Grade K-1	26,873	10
Christine M. Pawlusiak	Grade 6/Reading (.50)	9,097	2
David L. Philipsen	Librarian	31,546	17
Frederic A. Remington	Social Studies	32,881	19

TEACHING PERSONNEL (Continued)

<u>Name</u>	<u>Grade or Subject</u>	<u>Salary 1990-1991</u>	<u>Years of Experience</u>
Olga J. Robinson	Resource Room	\$33,549	20
Joseph J. Salengo	English	33,549	27
Cecelia M. Scott	Grade 2	33,549	27
James G. Simon	Art	32,047	20
Michael R. Slattey	Grade 5	33,549	26
Richard H. Smyrski	Middle School/ Social Studies	33,549	29
Wm. B. Stapleton III	Foreign Languages	32,047	19
Gretchen E. Steere	Art (.50)	11,434	9
Antonette A. Stickney	Middle School Math/English (.50)	13,103	9
Joseph C. Tilden	Drivers Education(.40)	13,420	22
Dawn E. Tyrrell	Instrumental Music	19,362	5
Grace A. Valente	Grade 4	33,549	23
Carl T. Wener	Middle School	32,047	19

EXTRACURRICULAR

Ada Bania	Girls 7th and 8th Grade soccer	400
Michael Caliguiri	National Honor Society	100
Elizabeth Cronin	Girls Varsity Soccer	1,200
Daniel Deuel	Student Council Advisor	100
Daniel Graves	Special Events/Choral	150
Richard Hart	Girls 5th & 6th Grade Basketball	300
Richard Hart	Grades 5-6 Soccer Co-Ed	300
Jane Jensen	Senior Class Advisor	200
Kathleen Johnson	Varsity Cheerleading	1,150
Thomas Johnson	Boys Varsity Basketball	1,400
Robert Kennedy	Boys Varsity Soccer	1,200
Matthew Kramarz	Boys 5th & 6th Grade Basketball	300

TEACHING PERSONNEL (Continued)

<u>Name</u>	<u>Grade or Subject</u>	<u>Salary 1990-1991</u>
Helen Lambert	Drama Coach	350
Steve Lanpher	Girls Varsity B'ball	1,200
Pat Loughan	Boys 7th & 8th Grade Basketball	500
Charles Memoe	Athletic Director	2,600
Scott Moore	Boys J.V. Basketball	800
Christine Pawlusiak	Student Council Advisor	100
Michelle Pawlusiak	Middle Sch. Cheerleading	500
Diane Peters	J.V. Cheerleading	400
David Philipson	Audio Visual	750
James Simon	Senior Class Advisor	200
James Simon	Yearbook	800
Dawn Tyrrell	Band Special Events	350
Patrick Whalen	Boys Jr. High Soccer	400
No Program	Girls J.V. Basketball	
No Program	Cross Country	
Not Yet Hired	Girls 7th & 8th Grade Softball	
Not Yet Hired	Girls J.V. Softball	
Not Yet Hired	Girls Varsity Softball	
Not Yet Hired	Boys 7th & 8th Grade Baseball	
Not Yet Hired	Boys J.V. Baseball	
Not Yet Hired	Boys Varsity Baseball	
Not Yet Hired	Weight Coach	

RUTLAND CENTRAL SUPERVISORY UNION

Annual Report for 1989/90 School Year

Improving student academic performance continues to be the highest priority for the Rutland Central Supervisory Union. Proctor, Rutland Town and West Rutland School Boards, administrators, and teachers have worked cooperatively during the 1989/90 school year to implement and refine the K-12 curriculum in reading, writing, math, science, health, art, music, computer education and physical education.

In the Spring of 1990, students in grades 3, 5, and 7 were given a math test based upon the local math curriculum. The results established a base for the evaluation of the math curriculum on a year to year basis. The writing curriculum was also assessed in the Spring of 1990. Students in grades 4, 6, and 9 were asked to write on a topic within a given time frame. The papers were scored using the same system that is used to score SAT writing samples. Plans are presently being made to share the results of these assessments with each community during a School Report Day in early 1991.

In support of the curriculum development efforts, each school as well as the supervisory union has been involved in a number of professional development activities. Learning how to be a better teacher and administrator is an ongoing process. Current educational research has challenged many of the traditional beliefs about how children learn. The best way to learn is by doing. Hands on activities, supported by readings and continued practice, are proving to be the most effective way for students to learn. All of our teacher and administrator training activities are designed to promote student learning through active involvement rather than passive listening.

To assure that our curriculum development efforts will meet the needs of students in the year 2000, the Rutland Central Supervisory Union has established a partnership with the New England Telephone Company. During the summer of 1990, a team of teachers, administrators, and New England Telephone personnel met for two days to identify the essential skills that graduating students will need to be successful in the business world of the 90's. Presently, this list is being refined by the team and will be shared with each community as part of the School Report Day mentioned earlier.

Business Report

During the past year a major project of the business office has been the consolidation of the property/liability insurance. By putting the property,

liability, and auto insurance coverage out to bid as a single package for the entire supervisory union, we realized an approximate savings of \$14,000 and increase coverage. This will also allow better management of insurance coverages in the future.

The refinement of the accounting system for the entire supervisory union is an ongoing project. This year we have added the capability of the schools to produce purchase orders on the central computer by use of a modem. This reduces paperwork and allows for immediate accounting of all purchases.

Carroll Brooks, bookkeeper for the West Rutland district, left to operate his own asbestos abatement company. He has been replaced by Sylvia Curtis.

The Boards, superintendent, business office, and school administrators have worked hard over the past year to provide each community meaningful information about their local budgets. The support for the 1990/91 school budgets in each community was greatly appreciated.

Student Educational Services Report

This promises to be an exciting and challenging year in special education. With the enactment of ACT 230, significant changes will be made in the way services are provided to students with diverse learning needs. ACT 230, an act relating to reforms in special education, will emphasize the development of a "comprehensive system of educational services that will result in all students succeeding in the regular classroom, to the maximum extent possible".

The major issues addressed in ACT 230 include, revised eligibility standards for special education, new evaluation requirements, the formation of instructional support teams, inservice training grants and early education. State grant money may now be used to provide support to students who require compensatory and remedial services in addition to those need of special education. The Division of Special Education has been renamed the Division of Instructional Support Systems. All of this has resulted in the first major revisions of the State Board rules since 1982.

In an effort to come into compliance with ACT 230, the Rutland Central Supervisory Union has been actively engaged in a number of projects to meet the July 1, 1991 deadline. Each of the district schools have developed and implemented instructional support teams, the purpose of which is to assist teachers in serving all children through team planning collaboration,

instructional resources, behavioral intervention and accommodations. Part of this process includes the development of policy and procedures by each district school board that describes the functions of the teams.

In order for the instructional support teams to be effective, there must be an ongoing in-service training plan for the training of teachers and administrators in collaboration strategies, interventions and team procedures. There will be training grant monies available from the State through fiscal year 1995. A grant proposal was submitted by RCSU in December of 1990, however, the districts have already been very active in providing training experiences to the individual school teams and to the teachers. The ongoing training for this year will include 1 credit courses available through UVM and through the supervisory union, as well as a portion of the March in-service day being devoted to ACT 230 with an emphasis on inclusion.

One of the positive outcomes from ACT 230 has been the development of our new alternative school for at-risk students, grades 6 through 9. The school, located in West Rutland, will be open to all eligible students in the Rutland Central Supervisory Union. At this time program is limited to 10 students. The purpose of this program, which began on January 21, 1991, is to create an educational and social environment which will provide stability and increase self-esteem and personal growth in a stimulating learning atmosphere. The emphasis will be on developing a positive attitude, interpersonal relationships and responsibility to self and community and will reach the students through academic, social and physical experiences.

The Superintendent's office encourages you to call if you have questions about budgets, curriculum, special education, or any other educational issue (775-4342). We can best service the needs of all the students by the sharing of ideas, talents, and resources which are found in each school district.

Principal's Report

The 1990-91 school year has been exciting and challenging. We welcomed six new staff members when we opened our doors this year and each has made a major contribution to our staff. I would like to express special thanks to Ruth Anne Barker, Guidance 6-12, Emily Feronti, Elementary Special Education, Pamela Letourneau, High School English, David Hunt, Associate Principal, Richard Hart, Special Education Aide & Alternative Middle School Educator, and Robert Kennedy, Elementary Physical Education Instructor. These educators have joined our staff and complemented the skills and abilities of

our returning professionals. This combination has resulted in a satisfying school year up to this point in time.

We have received approval from the New England Association of Schools upon review of our two year report. This is meaningful as it indicated that we are making progress in curriculum areas and starting to address our facility needs. The key to this progress has been having a plan of action and the work of many staff members including our Vision Committee.

Our Primary Unit, multi-grade program, has made progress and we will be assessing its production over the next few weeks. The educators involved in this program have been invaluable in their contributions.

The activities schedule continues to be a busy one, particularly in terms of athletics, music concerts and special assemblies. A special day was the powerful White Out Day in our education against abuse of alcohol. A special thanks to Carolyn Maguire, Lorraine Davis and the SADD Club for their successful efforts in this matter.

The budget being presented to you has undergone several major reductions prior to being printed. You have been supportive during the past two years and this positive response has been responsible for an improved climate at our school. We ask your continued support with the 1991-92 budget. Please ask questions of your school board members, or school administration if you need clarification.

In conclusion, I would like to express my thanks to the community, service clubs, individuals, the superintendent of schools, Paul Tracy, the positive thinking school board members and the entire school staff. The student body has been excellent to work with and special thanks to the Class of 1991 for their acceptance of responsibility. West Rutland School is a very special place due in large part to your interest, commitment and enthusiasm. I view the remainder of this year with excitement and anticipation.

Respectfully submitted,

Paul E. Tracy, Superintendent
Katherine M. Bryant, Business Manager
Jean C. Cotroneo, Director of Student Educational Services
Charles P. Memoe, Principal

Rutland Central Supervisory Union Notice
Handicapped Children
Ages 0-21 Years

The Rutland Central Supervisory Union, Proctor, Rutland Town and West Rutland, in meeting the requirements of its Local Education Agency Plan, is attempting to identify any and all area resident children between the ages of 0-21 years who may be considered handicapped. These children are entitled to receive an education, regardless of handicap, at public expense. It is possible that the Rutland Central Supervisory Union may not be aware of the residence of all handicapped children. If you know of a child who might be eligible for educational services and is not in school, please notify the Director of Student Educational Services, P.O. Box 440, 22 Evelyn Street, Rutland, Vt. 05701, or phone 775-4342

TOWN OF WEST RUTLAND SCHOOL DISTRICT
FISCAL YEAR ENDED JUNE 30, 1990
AUDITORS' REPORT

We have verified the existence of stated cash balances, accounts and records of the school district and to our knowledge, the statements and reports of receipt and disbursement for the year ended June 30, 1990 are correct.

James B. Reynolds
Mary Oczechowski
Beverly Kupferer

Auditors

EXHIBIT A

TOWN OF WEST RUTLAND SCHOOL DISTRICT
BALANCE SHEET @ 6/30/90

ASSETS			
101 Cash-Operating Account	62.823		
102 Cash-Payroll Account	660		
104 Cash-Savings	58.283		
105 Petty Cash	235		
106 Cash-Athletic Account	5		
107 Cash-Home Economics	162		
108 Cash-Student Activities	4		
Total Cash on Hand		122.172	
120 Accounts Receivable-F/S	1.453		
121 Accounts Receivable-RCSU	(490)		
122 Accounts Receivable-Special Ed	768		
Total Accounts Receivable		1.731	
TOTAL ASSETS			123.903
LIABILITIES			
402 Accounts Payable		12.097	
Open Purchase Orders		0	
850 Due to Other Funds		300	
407 Notes Payable-Construction Bond	0		
408 Notes Payable-Bus	38.000		
409 Notes Payable-Asbestos	21.088		
		59.088	
426 Retirement w/h Payable	270		
486 Misc. P/R Deductions	(33)		
		237	
Accrued Payroll and FICA		147.719	
TOTAL LIABILITIES			219.441
Fund Balance			
Fund Balance	(108,634.75)		
From Income Statement	13.096.39		
FUND BALANCE		(95.538)	(95.538)
TOTAL LIABILITIES AND FUND BALANCE			123.903

EXHIBIT B

TOWN OF WEST RUTLAND SCHOOL DISTRICT
INCOME STATEMENT 7-1-89 THRU 6-30-90

INCOME:

LOCAL:

1110 Property Taxes - Current Expense	868,536	
1120 Property Taxes - Capital Imp.	8,622	
1140 Property Taxes - Debt Service	60,244	
Total Property Taxes		937,402
1312 Tuition-Elementary	62,120	
1322 Tuition-Secondary	171,711	
Total Tuition		233,831
1500 Interest Income		8,875
1701 Athletic Receipts		2,611
1910 Rental Income		1,140
1990 Misc. Local Income		625
TOTAL LOCAL INCOME		1,184,483

STATE INCOME

3110 General State Aid		690,316
3130 State Funds For School Construction		12,133
3202 Special Ed-Intensive Reimb.	33,900	
3203 Special Ed-Extraordinary Reimb.	243	
3205 Special Ed-Care & Custody Reimb.	850	
3268 Mainstream Block Grant	18,266	
Total Special Ed		53,259
3243 VocEd Transportation Reimb.	3,066	
3305 Voc Ed Tuition Reimb.	26,426	
Total Voc Ed		29,492
3301 Driver Ed Reimb.		2,375
3302 Home Ec Grant		2,500
TOTAL STATE INCOME		790,075

FEDERAL INCOME

4242 Title II Math Science (subgrant)	500	
4247 Drug Free Schools Grant	5,900	
Grant to Support Math/Science (Subgrant)	325	
4229 ECIA Chapt I-Area Prog.(subgrant)	4,050	
TOTAL FEDERAL FUNDS		10,775

OTHER SOURCES OF FUNDS

5400 Refund of Prior Year Expense	3,291	
Health Insurance Refund	20,470	
TOTAL OTHER SOURCES OF FUNDS		23,761
TOTAL GENERAL FUND INCOME		2,009,095

EXHIBIT B

TOWN OF WEST RUTLAND SCHOOL DISTRICT
INCOME STATEMENT 7-1-89 THRU 6-30-90

EXPENSES:

1100 Regular Instruction	1,041,248
1120 Athletics	33,166
1210 Special Education	151,132
1300 Tuition - Vocational	31,066
2120 Guidance	71,130
2130 Health Service	29,357
2220 Library & Media Services	54,410
2300 General Administration	77,283
2400 School Administration	123,428
2520 Fiscal Service	23,802
2540 Building Maintenance	222,556
2546 Crossing Guard	3,933
2550 Pupil Transportation	27,483
5000 Debt Service	58,839
Asbestos Removal	40,442
Fire Damage Repairs	6,724
TOTAL EXPENDITURES	1,995,999
NET SURPLUS/LOSS	13,096

WEST RUTLAND 1989/1990 BUDGET REPORT AS OF 6/30/90 Schedule 1

	BUDGET 89/90	ACTUAL	VARIANCE

1100 REGULAR INSTRUCTION:			
1100 110 SALARY-TEACHERS & AIDES	847.477	797.710	49.767
1100 120 SALARY-SUBSTITUTES	9.000	12.565	(3.565)
1100 210 HEALTH INSURANCE	88.792	85.705	3.087
1100 220 SOCIAL SECURITY	64.321	61.908	2.415
1100 230 GROUP LIFE INSURANCE	3.712	3.094	618
1100 250 WORKMEN'S COMPENSATION	2.398	2.973	(575)
1100 260 UNEMPLOYMENT	1.784	1.756	28
1100 270 TUITION REIMBURSEMENT	8.000	7.984	16
1100 280 DENTAL INSURANCE	4.988	4.644	344
1100 430 REPAIRS/CLASSROOM EQUIP.	7.185	5.340	1,845
1100 561 TUITION - STATE WARDS	0	80	(80)
1100 590 ASSEMBLIES/POSTER GRANTS	2.000	1,337	663
1100 610 SUPPLIES USED IN CLASSROOM	22.100	22,398	(298)
HOME EC GRANT	0	2,350	(2,350)
1100 640 BOOKS & WORKBOOKS	18.975	19,771	(796)
1100 641 DRUG/ALCOHOL EDUCATION	500	500	0
DRUG/ALCOHOL GRANT	0	3,446	(3,446)
MATH SCIENCE GRANT	0	(414)	414
1100 690 OTHER SUPPLIES/DRAMA	500	15	485
1100 730 EQUIPMENT REPLACEMENT	8,000	7,181	819
1100 731 NEW CAPITAL EQUIPMENT	0	0	0
1100 810 DUES	855	906	(51)
TOTAL REGULAR INSTRUCTION	1,090,587	1,041,248	49,339

1120 ATHLETICS:			
1120 110 SALARY-COACHES/A.D.	20,000	16,300	3,700
1120 220 SOCIAL SECURITY	1,502	1,236	266
1120 250 WORKMEN'S COMP.	56	68	(12)
1120 260 UNEMPLOYMENT	114	126	(12)
1120 430 REPAIRS & MAINTENANCE	800	635	165
1120 510 TRANSPORTATION	0	0	0
1120 522 INSURANCE	1,200	1,145	55
1120 580 TRAVEL EXPENSE	300	0	300
1120 590 PURCHASED SVCS/OFFICIALS	7,050	4,962	2,088
1120 610 SUPPLIES FOR ATHLETICS	4,200	5,521	(1,321)
1120 640 BOOKS	0	0	0
1120 730 EQUIPMENT REPLACEMENT	2,400	1,564	836
1120 731 NEW EQUIPMENT	1,150	667	483
1120 810 DUES	900	942	(42)
TOTAL ATHLETICS	39,672	33,166	6,506

WEST RUTLAND 1989/1990 BUDGET REPORT AS OF 6/30/90

Schedule 1

	BUDGET 89/90	ACTUAL	VARIANCE

1210 SPECIAL EDUCATION:			
1210 110 SALARY TEACHERS & AIDES	56,775	72,814	(16,039)
1210 120 SALARY-SUBSTITUTES	800	878	(78)
1210 210 HEALTH INSURANCE	4,073	4,067	6
1210 220 SOCIAL SECURITY	4,323	5,557	(1,234)
1210 230 GROUP LIFE INSURANCE	232	208	24
1210 250 WORKMEN'S COMP.	162	199	(37)
1210 260 UNEMPLOYMENT	135	123	12
1210 270 TUITION REIMBURSEMENT	650	732	(82)
1210 280 DENTAL INSURANCE	172	162	10
1210 320 PURCHASED SERVICE/EEEP	2,000	2,000	0
1210 321 PURCHASED SERVICES/SPEECH	6,740	6,782	(42)
1210 322 PURCHASED SERVICES/PSYCH.	2,000	0	2,000
1210 323 PURCHASED SVC-ADMIN.	2,000	2,000	0
1210 234 INTEGRATION	0	1,500	(1,500)
1210 324 PURCH. SVC-TUTOR	0	150	(150)
1210 330 EDUC./DIAGNOSTIC SERVICE	2,000	3,200	(1,200)
1210 331 PURCH. SVC-OT/PT CONSULT.	500	97	403
1210 430 REPAIRS/MAINT.	600	300	300
1210 510 PUPIL TRANSPORTATION	7,000	5,510	1,490
1210 530 COMMUNICATIONS	200	200	0
1210 561 TUITION	63,080	43,749	19,331
1210 610 SUPPLIES	950	819	131
1210 640 BOOKS/WORKBOOKS	650	62	588
1210 730 EQUIPMENT REPLACEMENT	50	25	25
1210 731 NEW EQUIPMENT	0	(0)	0
TOTAL SPECIAL ED.	155,092	151,132	3,960

1300			
1300 561 TUITION PD. TO VOTEC	48,720	31,066	17,654

WEST RUTLAND 1989/1990 BUDGET REPORT AS OF 6/30/90

Schedule 1

	BUDGET 89/90	ACTUAL	VARIANCE

2120 GUIDANCE SERVICE:			
2120 110 SALARIES	51.177	56.952	(5.775)
2120 210 GROUP HEALTH INS.	3.345	4.752	(1.407)
2120 220 SOCIAL SECURITY	3.843	4.317	(474)
2120 230 GROUP LIFE INSURANCE	232	208	24
2120 250 WORKMEN'S COMP.	145	178	(33)
2120 260 UNEMPLOYMENT	134	133	1
2120 270 TUITION REIMBURSEMENT	900	708	192
2120 290 DENTAL INSURANCE	258	162	96
2120 320 ACADEMIC TESTING	1.600	1.887	(287)
2120 322 PSYCHOLOGICAL TESTING	1.000	584	416
2120 330 PURCHASED SERVICE	0	0	0
2120 430 REPAIRS & MAINT.	0	0	0
2120 530 TELEPHONE & POSTAGE	500	500	0
2120 580 TRAVEL	475	29	446
2120 610 SUPPLIES	2,300	277	2,023
2120 640 BOOKS/PERIODICALS	170	158	12
2120 650 AUDIO/VISUAL	0	40	(40)
2120 730 EQUIPMENT REPLACEMENT	0	0	0
2120 810 DUES & MEMBERSHIPS	525	246	280
TOTAL GUIDANCE SERVICE	66.604	71.130	(4,526)

2130 HEALTH SERVICE:			
2130 110 SALARY-NURSE	23.645	23.645	0
2130 120 SALARY-SUBSTITUTES	400	220	180
2130 210 HEALTH INSURANCE	2.740	2.741	(1)
2130 220 SOCIAL SECURITY	1.806	1.797	9
2130 230 GROUP LIFE INSURANCE	116	104	12
2130 250 WORKMEN'S COMP. INS.	67	82	(15)
2130 260 UNEMPLOYMENT	48	43	5
2130 270 TUITION REIMBURSEMENT	320	0	320
2130 430 REPAIRS & MAINT.	50	0	50
2130 610 SUPPLIES	535	724	(189)
2130 730 EQUIPMENT REPLACEMENT	0	0	0
2130 731 NEW EQUIPMENT	0	0	0
2130 810 DUES/MEMBERSHIPS	50	0	50
TOTAL HEALTH SERVICE	29.777	29.357	420

WEST RUTLAND 1989/1990 BUDGET REPORT AS OF 6/30/90

Schedule 1

	BUDGET 89/90	ACTUAL	VARIANCE

2220 LIBRARY & MEDIA SERVICES:			
2220 110 SALARY-LIBRARY SERVICE	36.081	36.362	(281)
2220 120 SUBSTITUTE	400	0	400
2220 210 GROUP HEALTH INS.	500	500	0
2220 220 SOCIAL SECURITY	2,740	2,803	(63)
2220 230 GROUP LIFE INSURANCE	116	104	12
2220 250 WORKMEN'S COMP.	102	125	(23)
2220 260 UNEMPLOYMENT	83	76	7
2220 270 TUITION REIMBURSEMENT	325	325	0
2220 280 DENTAL INSURANCE	172	162	10
2220 430 REPAIRS & MAINTENANCE	1,350	1,288	62
2220 530 CABLE TV	480	219	261
2220 580 TRAVEL	50	0	50
2220 610 SUPPLIES	805	815	(10)
2220 640 BOOKS & PERIODICALS	9,500	9,510	(10)
2220 650 AUDIO VISUAL MATERIALS	1,520	1,020	500
2220 730 EQUIPMENT REPLACEMENT	1,637	1,102	535
2220 731 NEW EQUIPMENT	0	0	0
2220 810 DUES/MEMBERSHIPS	25	0	25
TOTAL LIBRARY & MEDIA	55.886	54.410	1,476

	BUDGET 89/90	ACTUAL	VARIANCE

2300 GENERAL ADMINISTRATION:			
2310 BOARD OF EDUCATION:			
2310 110 BOARD SALARY	4.000	4.000	0
2310 111 BOARD SECRETARY	0	260	(260)
2310 220 SOCIAL SECURITY	300	324	(24)
2310 250 WORKMEN'S COMP.	12	14	(2)
2310 522 LIABILITY INSURANCE	1.800	1.751	49
2310 523 BOND PREMIUM	100	100	0
2310 540 ADVERTISING	1.000	1.606	(606)
2310 580 TRAVEL	100	425	(325)
2310 610 BOARD OPERATING SUPPLIES	450	218	232
2319 610 ANNUAL REPORT	0	916	(916)
2310 810 BOARD DUES	800	1.145	(345)
2310 840 CONTINGENCY	0	125	(125)
TOTAL BOARD OF EDUCATION	8.562	10.884	(2.322)
ELECTION SERVICES:			
2314 110 SALARIES/ELECTION SVCS.	1.500	0	1.500
2314 220 SOCIAL SECURITY	114	0	114
2314 330 PURCHASED SERVICES	0	244	(244)
2314 540 ADVERTISING	950	106	844
2314 610 SUPPLIES	750	0	750
TOTAL ELECTION SVC.	3.314	350	2.964
2315 360 LEGAL SERVICES	2.000	1.263	737
2317 370 AUDIT	6.500	3.100	3.400
2321 331 SUPERVISORY UNION ASSESSMENT	61.909	61.686	223
TOTAL GENERAL ADMIN.	82.285	77.283	5.002

	BUDGET 89/90	ACTUAL	VARIANCE

2400 ADMINISTRATION:			
2400 110 SALARIES-ADMINISTRATION	92.468	93.170	(702)
2400 210 GROUP HEALTH INSURANCE	7.648	7.645	3
2400 220 SOCIAL SECURITY	6.945	7.061	(116)
2400 230 GROUP LIFE INSURANCE	348	311	37
2400 250 WORKMEN'S COMP.	259	318	(59)
2400 260 UNEMPLOYMENT	137	137	0
2400 270 TUITION REIMBURSEMENT	1.300	1.128	172
2400 280 DENTAL INSURANCE	343	323	20
2400 430 REPAIRS & MAINTENANCE	3.700	1.811	1.889
2400 530 TELEPHONE & POSTAGE	7.500	5.352	2.148
2400 580 TRAVEL	1.500	1.527	(27)
2400 590 GRADUATION EXPENSE	600	1.072	(472)
2400 591 PROJECT GRADUATION-GRANT	0	0	0
2400 610 SUPPLIES	2.300	1.390	910
2400 730 EQUIPMENT REPLACEMENT	150	0	150
2400 731 NEW EQUIPMENT	1.100	1.629	(529)
2400 810 DUES & FEES	1.000	555	445
TOTAL ADMINISTRATION	127.298	123.428	3.870

2510 FISCAL SERVICES:			
2510 111 BOOKKEEPER	4.898	3.235	1.661
2510 210 GROUP HEALTH INSURANCE	1.262	956	306
2510 220 SOCIAL SECURITY	368	245	123
2510 230 GROUP LIFE INSURANCE	38	26	12
2510 250 WORKMEN'S COMP	13	29	(16)
2510 260 UNEMPLOYMENT	28	11	17
2510 330 PURCHASED SVC-TREASURER	9.000	9.400	(400)
2510 610 SUPPLIES/FISCAL SVCS.	1.500	1.053	447
2510 611 BANK CHARGES/FEES	550	563	(13)
2510 830 INTEREST	5.000	8.283	(3.283)
2510 890 MISC. EXP. FISCAL SVCS.	0	0	0
TOTAL FISCAL SERVICES	22.655	23.802	(1.147)

	BUDGET 89/90	ACTUAL	VARIANCE

2540 PLANT MAINTENANCE:			
2540 110 SALARIES/CUSTODIANS	56.894	63.318	(6.424)
2540 210 GROUP HEALTH INSURANCE	9.080	10.495	(1.415)
2540 220 SOCIAL SECURITY	4.273	4.803	(530)
2540 230 GROUP LIFE INSURANCE	464	233	231
2540 240 RETIREMENT	1.800	1.086	714
2540 250 WORKMEN'S COMP.	1.383	1.711	(328)
2540 260 UNEMPLOYMENT	200	199	1
2540 411 WATER	1.155	1.155	0
2540 412 SEWAGE	4.100	3.550	550
2540 420 REFUSE REMOVAL	4.000	4.603	(603)
2540 421 SNOW REMOVAL	3.000	3.000	0
2540 422 UNIFORMS	0	0	0
2540 430 REPAIRS & MAINTENANCE	22.700	27.042	(4.342)
2540 431 FIRE ALARM & BURGLAR ALARM	1.500	1.326	174
2540 432 FIRE DAMAGE REPAIR	0	0	0
2540 433 ASBESTOS PROJECTS	0	1.864	(1.864)
2540 521 PROPERTY & LIABILITY INS.	4.500	7.543	(3.043)
2540 580 TRAVEL	50	0	50
2540 610 SUPPLIES	14.000	13.489	511
2540 622 ELECTRICITY	53.000	35.940	17.060
2540 624 OIL	25.000	32.877	(7.877)
2540 730 EQUIPMENT REPLACEMENT	0	3.469	(3.469)
2540 731 NEW EQUIPMENT	1.100	1.050	50
2540 922 GROUNDS MAINTENANCE	2.500	3.800	(1.300)
TOTAL REPAIR & MAINTENANCE	210.699	222.556	(11.857)

2546 CROSSING GUARD			
2546 110 SALARY	3,503	3,522	(19)
2546 220 SOCIAL SECURITY	263	267	(4)
2546 250 WORKMEN'S COMP.	96	123	(27)
2546 260 UNEMPLOYMENT	20	20	0
TOTAL CROSSING GUARD	3.882	3.933	(51)

	BUDGET 89/90	ACTUAL	VARIANCE

2550 PUPIL TRANSPORTATION			
2550 110 SALARIES	12.000	12.904	(904)
2550 210 HEALTH INSURANCE	0	0	0
2550 220 SOCIAL SECURITY	901	979	(78)
2550 250 WORKMEN'S COMP.	618	765	(147)
2550 260 UNEMPLOYMENT	118	118	0
2550 430 REPAIRS & MAINTENANCE	6.000	4.941	1,059
2550 442 RENTAL OF BUSES	650	0	650
2550 443 MILEAGE REIMB. TO PARENTS	0	0	0
2550 524 INSURANCE/BUSES	3,902	4,023	(121)
2550 610 OPERATING SUPPLIES	6.000	3,752	2,248
2550 730 EQUIPMENT REPLACEMENT	0	0	0
TOTAL PUPIL TRANSPORTATION	30.189	27.483	2.707

2560 890 FOOD SERVICE CONTRIBUTION	0	0	0

TOTAL BUDGETED EXPENSE	1.963.346	1.889.993	73.353

DEBT SERVICE			
ASBESTOS	8.622	0	8.622
BUILDING BOND	47.875	47.875	0
BUS LOAN	12.369	10.964	1.405
TOTAL DEBT SERVICE	68.866	58.839	10.027

TOTAL EXPENSE	2.032.212	1.948.832	83.380

SPECIAL PROJECTS:			
ASBESTOS REMOVAL		40.442	
FIRE DAMAGE REPAIRS		6.724	
TOTAL SPECIAL PROJECTS		47.166	
REIMBURSEABLES DUE IN:			
Food Service			
Self Pay Health Ins.			
TOTAL EXPENDITURES		1.995.998	

WEST RUTLAND PROPOSED 1991/1992 BUDGET and BUDGET STATUS AS OF 01/21/91

	ACTUAL 0 6/30/90	BUDGET 90/91	ACTUAL 01/21/91	PROJECTED 90/91	VARIANCE	PROPOSED 91/92	% CHANGE	% CHANGE
*****	*****	*****	*****	*****	*****	*****	*****	*****
INCOME:								
1110 PROPERTY TAX-CURRENT EXPENSE	868,536	911,056	785,000	911,056	0	971,121	60,065	
1120 PROPERTY TAX-IMPROVEMENTS	8,622	9,500	0	9,500	0	0	(9,500)	
1140 PROPERTY TAX-DEBT SERVICE	60,244	66,315	0	66,315	0	66,315	0	
TOTAL LOCAL TAXES	937,402	986,871	785,000	986,871	0	1,037,436	50,565	5.12%
1300 TUITION INCOME	233,831	252,500	85,025	252,256	(244)	268,000	15,500	
1500 INTEREST INCOME	8,875	5,500	902	5,500	0	5,500	0	
1701 ATHLETIC RECEIPTS	2,611	2,500	731	2,500	0	2,500	0	
1910 RENTAL INCOME	1,140	2,500	0	1,150	(1,350)	1,150	(1,350)	
1990 MISC. LOCAL INCOME	690	0	14	28	28	0	0	
RESERVED FUNDS TO OPEN	27,588	22,168	0	73,483	51,315	36,793	14,623	
TOTAL LOCAL FUNDS	1,212,137	1,272,039	871,672	1,321,788	49,749	1,351,379	79,340	6.24%
3110 GENERAL STATE AID	690,316	759,647	512,690	747,873	(11,774)	779,227	19,580	
3200 SPECIAL ED	53,259	45,000	1,997	55,686	10,686	105,321	60,321	
3243 VOC ED TRANSPORTATION	3,066	2,400	0	2,400	0	0	(2,400)	
3305 VOC ED TUITION REIMB.	26,426	16,212	0	16,212	0	14,373	(1,839)	
3301 DRIVER ED REIMBURSEMENT	2,375	1,550	1,467	1,467	(83)	1,600	50	
TOTAL STATE FUNDS	777,942	824,809	516,154	823,638	(1,171)	900,521	75,712	9.18%
OTHER SOURCES OF FUNDS:								
HEALTH INSURANCE REBATE	20,470	0	0	8,819	8,819	0	0	
GRANTS AND SUBGRANTS	13,275	0	820	820	820	0	0	
REFUND OF PRIOR YEAR EXPENSE	0	0	3,962	3,962	3,962	0	0	
INSURANCE SETTLEMENT-WATER	0	0	23,912	23,912	23,912	0	0	
TOTAL OTHER SOURCES	33,745	0	28,694	37,513	37,513	0	0	
TOTAL INCOME	2,023,824	2,096,848	1,416,520	2,182,939	86,091	2,251,900	155,052	7.39%

The proposed 1991/92 budget is increasing by \$155,052 (7.39%). The tax impact of this budget has been reduced to \$50,565 (5.12%) due to an expected increase in state aid funds and a transfer of State special education funds from the superintendent's office to the town.

WEST RUTLAND PROPOSED 1991/1992 BUDGET and BUDGET STATUS AS OF 01/21/91

	ACTUAL 0 6/30/90	BUDGET 90/91	ACTUAL 01/21/91	PROJECTED 90/91	VARIANCE	PROPOSED 91/92	% CHANGE	% CHANGE
*****	*****	*****	*****	*****	*****	*****	*****	*****
RECAP OF EXPENSES:								
1100 REGULAR INSTRUCTION	1,044,680	1,167,636	689,536	1,157,262	10,374	1,234,490	66,854	5.73%
1120 ATHLETICS	33,215	37,700	14,197	36,487	1,213	38,726	1,026	2.72%
1210 SPECIAL EDUCATION	141,886	134,947	94,520	152,950	(18,003)	183,053	48,106	35.65%
1300 VOCATIONAL EDUCATION	31,066	32,000	19,095	38,190	(6,190)	38,190	6,190	19.34%
2120 GUIDANCE	72,946	73,294	34,299	73,774	(480)	77,815	4,521	6.17%
2130 HEALTH SERVICE	29,368	32,315	18,285	32,126	189	34,092	1,777	5.50%
2220 LIBRARY & MEDIA SERVICES	54,441	59,516	37,387	59,729	(213)	64,572	5,056	8.49%
2300 GENERAL ADMINISTRATION	77,013	79,211	59,230	81,184	(1,973)	84,024	4,813	6.08%
2400 SCHOOL ADMINISTRATION	122,330	138,129	69,617	127,581	10,548	135,897	(2,232)	-1.62%
2520 FISCAL SERVICE	23,824	22,333	16,375	22,821	(488)	22,825	492	2.20%
2540 BUILDING MAINTENANCE	216,307	222,103	145,707	256,528	(34,425)	237,916	15,813	7.12%
2546 CROSSING GUARD	3,933	4,060	1,914	4,060	0	4,268	208	5.12%
2550 PUPIL TRANSPORTATION	27,199	27,289	20,874	37,139	(9,850)	29,717	2,428	8.90%
5000 DEBT SERVICE	67,461	66,315	72,916	66,315	0	66,315	0	0.00%
TOTAL BUDGETED EXPENSES	1,945,670	2,096,848	1,293,952	2,146,146	(49,298)	2,251,900	155,052	7.39%
SPECIAL PROJECTS	47,166	0	0	0	0	0	0	ERR
TOTAL EXPENSES	1,992,835	2,096,848	1,293,952	2,146,146	(49,298)	2,251,900	155,052	7.39%
		0			36,793	0		

This is a summary page of all budget areas. An explanation for the increase or decrease in each area is found on the following pages (i.e. Regular Instruction - Page 3)

WEST RUTLAND PROPOSED 1991/1992 BUDGET and BUDGET STATUS AS OF 01/21/91

	ACTUAL @ 6/30/90	BUDGET 90/91	ACTUAL 01/21/91	PROJECTED 90/91	VARIANCE	PROPOSED 91/92	\$ CHANGE	% CHANGE
1100 REGULAR INSTRUCTION:								
1100 110 SALARY-TEACHERS & AIDES	797,710	896,284	505,742	884,414	11,870	948,281	51,997	
1100 120 SALARY-SUBSTITUTES	12,565	9,000	2,500	11,400	(2,400)	9,500	500	
1100 210 HEALTH INSURANCE	85,705	107,699	64,986	97,299	10,400	110,839	3,140	
1100 220 SOCIAL SECURITY	61,906	69,254	39,182	68,530	724	73,270	4,016	
1100 230 GROUP LIFE INSURANCE	3,094	3,901	1,958	3,533	368	3,762	(139)	
1100 250 WORKMEN'S COMPENSATION	2,973	3,595	20	3,762	(167)	4,023	428	
1100 260 UNEMPLOYMENT	1,756	1,275	795	1,275	0	1,575	300	
1100 270 CONTINUING EDUCATION	8,970	8,000	4,124	8,000	0	8,400	400	
1100 280 DENTAL INSURANCE	4,644	5,944	2,912	5,043	901	5,712	(232)	
1100 430 REPAIRS/CLASSROOM EQUIP.	5,411	7,540	6,179	7,540	0	7,540	0	
1100 561 TUITION BILL BACK-STATE	80	0	0	0	0	0	0	
1100 590 ASSEMBLIES/FOSTER GRANDS.	1,337	2,000	1,104	1,500	500	2,000	0	
1100 610 SUPPLIES USED IN CLASSROOM	23,386	28,171	29,676	31,000	(2,829)	32,000	3,829	
1100 611 HOME EC GRANT	2,414	0	0	0	0	0	0	
1100 640 BOOKS & WORKBOOKS	19,420	14,613	15,888	17,013	(2,400)	14,613	0	
1100 641 DRUG/ALCOHOL EDUCATION	4,216	500	3,315	3,315	(2,815)	525	25	
1100 642 MATH SCIENCE GRANT	490	0	0	0	0	0	0	
1100 660 MANIPULATIVES	0	0	0	0	0	1,000	1,000	
1100 690 OTHER SUPPLIES/DRAMA	15	500	0	500	0	500	0	
1100 730 EQUIPMENT REPLACEMENT	7,681	8,400	7,037	9,020	(620)	5,800	(2,600)	
1100 730 BAND UNIFORMS	0	0	0	0	0	4,000	4,000	
1100 731 NEW CAPITAL EQUIPMENT	0	0	3,079	3,079	(3,079)	0	0	
1100 810 DUES	906	960	1,039	1,039	(79)	1,150	190	
TOTAL REGULAR INSTRUCTION	1,044,680	1,167,636	689,536	1,157,262	10,374	1,234,490	66,854	5.73%

Salary and benefits are the major reasons for the \$66,854 (5.73%) increase in this area. The salary category includes the following position increase and decreases (FTE = Full Time Equivalent):

a) Grade 4	+ .50 FTE
b) Business	+ .15 FTE
c) Inst. Aide	- 1.00 FTE
d) Foreign Lang.	- .20 FTE
Net Change	- .55 FTE

WEST RUTLAND PROPOSED 1991/1992 BUDGET and BUDGET STATUS AS OF 01/21/91

	ACTUAL @ 6/30/90	BUDGET 90/91	ACTUAL 01/21/91	PROJECTED 90/91	VARIANCE	PROPOSED 91/92	\$ CHANGE	% CHANGE
1120 ATHLETICS:								
1120 110 SALARY-COACHES/A.D.	16,300	20,000	4,500	18,000	2,000	20,000	0	
1120 220 SOCIAL SECURITY	1,236	1,530	367	1,530	0	1,530	0	
1120 250 WORKMEN'S COMP.	68	56	0	76	(20)	84	28	
1120 260 UNEMPLOYMENT	126	0	61	61	(61)	112	112	
1120 430 REPAIRS & MAINTENANCE	635	400	0	400	0	400	0	
1120 522 INSURANCE	1,145	1,300	962	962	338	1,200	(100)	
1120 580 TRAVEL EXPENSE	0	300	0	300	0	300	0	
1120 590 PURCHASED SVCS/OFFICIALS	4,962	8,000	3,413	8,000	0	8,500	500	
1120 610 SUPPLIES FOR ATHLETICS	5,637	3,330	3,976	4,374	(1,044)	4,000	670	
1120 730 EQUIPMENT REPLACEMENT	1,564	1,784	174	1,784	0	1,500	(284)	
1120 731 NEW EQUIPMENT	600	0	0	0	0	0	0	
1120 810 DUES	942	1,000	744	1,000	0	1,100	100	
TOTAL ATHLETICS	33,215	37,700	14,197	36,487	1,213	38,726	1,026	2.72%

The cost of officials for games and athletic supplies are the major reasons for the \$1,026 (2.72%) increase in this area.

WEST RUTLAND PROPOSED 1991/1992 BUDGET - SPECIAL ED AND BUDGET STATUS AS OF 01/21/91

		ACTUAL	BUDGET	TOTAL	PROJECTED		PROPOSED	\$	%
WEST RUTLAND SPECIAL EDUCATION COSTS		89/90	90/91	01/21/91	6/30/90	VARIANCE	91/92	CHANGE	CHANGE

1200	DIRECT SERVICES:								
1200 110	SALARY - TEACHERS	72,814	55,915	32,936	58,419	(2,504)	62,042	6,127	
1200 111	SALARY - AIDES	0	21,146	10,315	24,025	(2,879)	15,578	(5,568)	
1200 120	SALARY-SUBSTITUTES	878	900	25	900	0	945	45	
1200 210	HEALTH INSURANCE	4,067	4,920	1,515	5,049	(129)	5,325	405	
1200 220	SOCIAL SECURITY	5,557	5,964	3,311	6,376	(412)	6,010	46	
1200 230	GROUP LIFE INSURANCE	208	217	101	221	(4)	228	11	
1200 250	WORKMEN'S COMP.	199	292	0	350	(58)	367	75	
1200 260	UNEMPLOYMENT	123	167	74	167	0	230	63	
1200 270	CONTINUING EDUCATION	732	650	227	904	(254)	680	30	
1200 280	DENTAL INSURANCE	162	186	(46)	180	6	205	19	
1200 320	PURCHASED SERVICE/EEEP	2,000	3,000	3,000	3,000	0	29,536	26,536	
1200 324	PURCH. SVC-TUTOR	150	0	0	0	0	0	0	
1200 430	REPAIRS/MAINT.	0	300	0	300	0	300	0	
1200 530	COMMUNICATIONS	0	200	0	200	0	210	10	
1200 561	TUITION - OTHER LEA'S	35,078	15,495	7,129	14,049	1,447	9,600	(5,895)	
1200 565	TUITION - BILLBACK 88/89 EEE	0	0	8,671	8,671	(8,671)	0	0	
1200 565	TUITION - BILLBACK 89/90 EEE	0	2,800	9,080	9,080	(6,280)	0	(2,800)	
1200 566	TUITION - PRIVATE SCHOOLS	0	3,100	0	2,000	3,100	3,600	(1,500)	
1200 610	SUPPLIES	744	620	570	620	0	331	(289)	
1200 640	BOOKS/WORKBOOKS	62	505	104	505	0	805	300	
1200 730	EQUIPMENT REPLACEMENT	25	392	338	392	0	250	(142)	
1200 731	NEW EQUIPMENT	0	0	0	0	0	0	0	
TOTAL DIRECT SERVICES		122,797	118,769	77,350	135,408	(16,639)	136,242	17,473	
2100	STUDENT SUPPORT SERVICES:								
2100 320	INTEGRATION SERVICES	1,500	1,500	1,500	1,500	0	0	(1,500)	
2135 320	PURCH. SVC-OT/PT CONSULT.	97	0	0	0	0	0	0	
2142 320	PURCHASED SERVICES/PSYCH.	0	500	3,660	2,000	(1,500)	0	(500)	
2142 320	EDUC./DIAGNOSTIC SERVICE	3,200	1,500	605	1,500	0	3,000	1,500	
2150 320	PURCHASED SERVICES/SPEECH	6,782	7,178	7,476	7,178	0	0	(7,178)	

WEST RUTLAND PROPOSED 1991/1992 BUDGET - SPECIAL ED AND BUDGET STATUS AS OF 01/21/91

		ACTUAL	BUDGET	TOTAL	PROJECTED		PROPOSED	\$	%
WEST RUTLAND SPECIAL EDUCATION COSTS		89/90	90/91	01/21/91	6/30/90	VARIANCE	91/92	CHANGE	CHANGE

2150 110	SALARY - TEACHERS, SPEECH	0	0	0	0	0	13,500	13,500	
2150 111	SALARY - AIDES, SPEECH	0	0	0	0	0	6,219	6,219	
2150 210	HEALTH INSURANCE	0	0	0	0	0	1,850	1,850	
2150 220	SOCIAL SECURITY	0	0	0	0	0	1,509	1,509	
2150 230	GROUP LIFE INSURANCE	0	0	0	0	0	59	59	
2150 250	WORKMEN'S COMP.	0	0	0	0	0	83	83	
2150 260	UNEMPLOYMENT	0	0	0	0	0	84	84	
2150 270	CONTINUING EDUCATION	0	0	0	0	0	0	0	
2150 280	DENTAL INSURANCE	0	0	0	0	0	90	90	
2150 522	PROF. LIABILITY INS.	0	0	0	0	0	50	50	
2150 580	TRAVEL/WORKSHOPS/CONF	0	0	0	0	0	150	150	
2150 610	MATERIALS	0	0	0	0	0	150	150	
2150 810	DUES	0	0	0	0	0	50	50	
2153 320	AUDIOLOGICAL SERVICES	0	0	64	64	(64)	500	500	
TOTAL STUDENT SUPPORT SERVICE		11,579	10,678	13,305	12,242	(1,564)	27,294	16,616	
2420 320	PURCH.SVC-ADMIN/ALTERNATIVE	2,000	2,500	2,500	2,500	0	16,117	13,617	
2420 321	ADVERTISING	0	0	0	0	0	400	400	
2420 321	INSERVICE TRAINING	0	0	0	0	0	2,000	2,000	
2550 510	PUPIL TRANSPORTATION	5,510	3,000	1,365	2,800	200	1,000	(2,000)	
TOTAL SPECIAL ED.		141,886	134,947	94,520	152,950	(18,003)	183,053	48,106	35.65%

The increase in special education costs (\$48,106) are offset by an increase in the State reimbursement for special education. This increase in reimbursement is \$60,631. The Early Essential Education program, Speech/Language program and coordination services have been funded through the superintendent's office in the past. A new state law requires all Special Education funds to be passed through the towns, thus the increase in special education expenditures.

WEST RUTLAND PROPOSED 1991/1992 BUDGET and BUDGET STATUS AS OF 01/21/91

	ACTUAL @ 6/30/90	BUDGET 90/91	ACTUAL 01/21/91	PROJECTED 90/91	VARIANCE	PROPOSED 91/92	\$ CHANGE	% CHANGE
1300								
1300 561 TUITION PD. TO VOTEC	31,066	32,000	19,095	38,190	(6,190)	38,190	6,190	19.34%

It is expected that more students will be attending the Stafford Technical Center, thus the increase of \$6,190 (19.34%).

	ACTUAL @ 6/30/90	BUDGET 90/91	ACTUAL 01/21/91	PROJECTED 90/91	VARIANCE	PROPOSED 91/92	\$ CHANGE	% CHANGE
2120 GUIDANCE SERVICE:								
2120 110 SALARIES	56,952	55,713	24,449	53,930	1,783	56,630	917	
2120 210 GROUP HEALTH INS.	4,752	5,703	3,566	7,389	(1,686)	7,988	2,285	
2120 220 SOCIAL SECURITY	4,317	4,262	1,870	4,126	136	4,332	70	
2120 230 GROUP LIFE INSURANCE	208	163	83	166	(3)	171	8	
2120 250 WORKMEN'S COMP.	178	224	0	227	(3)	238	14	
2120 260 UNEMPLOYMENT	133	92	60	92	0	98	6	
2120 270 CONTINUING EDUCATION	708	700	0	700	0	735	35	
2120 290 DENTAL INSURANCE	162	279	75	153	126	205	(74)	
2120 320 ACADEMIC TESTING	2,653	1,600	1,458	1,600	0	1,600	0	
2120 322 PSYCHOLOGICAL TESTING	484	500	0	500	0	1,000	500	
2120 330 PURCHASED SERVICE-COMPUTER	0	0	612	612	(612)	643	643	
2120 430 REPAIRS & MAINT.	0	0	0	0	0	100	100	
2120 530 TELEPHONE & POSTAGE	500	1,000	0	1,000	0	1,000	0	
2120 580 TRAVEL	29	525	36	525	0	300	(225)	
2120 610 SUPPLIES	1,277	1,413	811	1,413	0	1,100	(313)	
2120 640 BOOKS/PERIODICALS	178	447	669	669	(222)	700	253	
2120 650 AUDIO/VISUAL	150	323	322	322	1	400	77	
2120 730 EQUIPMENT REPLACEMENT	0	0	0	0	0	0	0	
2120 810 DUES & MEMBERSHIPS	266	350	289	350	0	575	225	
TOTAL GUIDANCE SERVICE	72,946	73,294	34,299	73,774	(480)	77,815	4,521	6.17%

The guidance services area increase of \$4,521 (6.17%) is the result of assigning part of our present secretarial services to guidance and an increase in computer and testing services.

WEST RUTLAND PROPOSED 1991/1992 BUDGET and BUDGET STATUS AS OF 01/21/91

	ACTUAL @ 6/30/90	BUDGET 90/91	ACTUAL 01/21/91	PROJECTED 90/91	VARIANCE	PROPOSED 91/92	\$ CHANGE	% CHANGE
2130 HEALTH SERVICE:								
2130 110 SALARY-NURSE	23,645	25,537	14,487	25,537	0	26,815	1,278	
2130 120 SALARY-SUBSTITUTES	220	450	0	450	0	450	0	
2130 210 HEALTH INSURANCE	2,741	3,309	2,085	3,118	191	3,668	359	
2130 220 SOCIAL SECURITY	1,797	1,988	1,108	1,988	0	2,086	98	
2130 230 GROUP LIFE INSURANCE	104	108	64	110	(2)	114	6	
2130 250 WORKMEN'S COMP. INS.	82	97	0	97	0	115	18	
2130 260 UNEMPLOYMENT	43	36	14	36	0	45	9	
2130 270 CONTINUING EDUCATION	0	120	0	120	0	125	5	
2130 430 REPAIRS & MAINTENANCE	0	50	45	50	0	50	0	
2130 610 SUPPLIES	735	595	481	595	0	600	5	
2130 730 EQUIPMENT REPLACEMENT	0	0	0	0	0	0	0	
2130 731 NEW EQUIPMENT	0	0	0	0	0	0	0	
2130 810 DUES/MEMBERSHIPS	0	25	0	25	0	25	0	
TOTAL HEALTH SERVICE	29,368	32,315	18,285	32,126	189	34,092	1,777	5.50%

Salary and benefits are the major reasons for the \$1,777 (5.5%) increase in this area.

WEST RUTLAND PROPOSED 1991/1992 BUDGET and BUDGET STATUS AS OF 01/21/91

	ACTUAL @ 6/30/90	BUDGET 90/91	ACTUAL 01/21/91	PROJECTED 90/91	VARIANCE	PROPOSED 91/92	\$ CHANGE	% CHANGE
2220 LIBRARY & MEDIA SERVICES:								
2220 110 SALARY-LIBRARY SERVICE	36,362	39,514	21,012	39,685	(171)	42,333	2,819	
2220 120 SUBSTITUTE	0	0	0	0	0	0	0	
2220 210 GROUP HEALTH INS.	500	500	500	500	0	500	0	
2220 220 SOCIAL SECURITY	2,803	3,023	1,646	3,036	(13)	3,238	215	
2220 230 GROUP LIFE INSURANCE	104	108	74	110	(2)	114	6	
2220 250 WORKMEN'S COMP.	125	147	0	167	(20)	178	31	
2220 260 UNEMPLOYMENT	76	36	33	36	0	90	54	
2220 270 CONTINUING EDUCATION	325	325	0	325	0	340	15	
2220 280 DENTAL INSURANCE	162	186	105	180	6	204	18	
2220 430 REPAIRS & MAINTENANCE	1,338	1,350	512	1,350	0	1,350	0	
2220 530 CABLE TV	219	0	0	0	0	0	0	
2220 580 TRAVEL	0	50	50	50	0	50	0	
2220 610 SUPPLIES	815	925	938	938	(13)	925	0	
2220 640 BOOKS & PERIODICALS	9,351	9,500	9,412	9,500	0	10,000	500	
2220 650 AUDIO VISUAL MATERIALS	1,160	2,165	2,003	2,165	0	3,000	835	
2220 730 EQUIPMENT REPLACEMENT	1,102	1,637	1,102	1,637	0	2,200	563	
2220 731 NEW EQUIPMENT	0	0	0	0	0	0	0	
2220 810 DUES/MEMBERSHIPS	0	50	0	50	0	50	0	
TOTAL LIBRARY & MEDIA	54,441	59,516	37,387	59,729	(213)	64,572	5,056	8.49%

Salary and benefits, coupled with increases in books, audiovisual and equipment are the major reasons for the \$5,056 (8.49%) increase in this area. Student enrollment for West Rutland residents has grown from 347 (1986-87) to 398 (1990-91), thus the need to expand our book collection.

WEST RUTLAND PROPOSED 1991/1992 BUDGET and BUDGET STATUS AS OF 01/21/91

	ACTUAL @ 6/30/90	BUDGET 90/91	ACTUAL 01/21/91	PROJECTED 90/91	VARIANCE	PROPOSED 91/92	\$ CHANGE	% CHANGE
2300 GENERAL ADMINISTRATION:								
2310 110 BOARD SALARY	4,000	4,000	2,099	4,000	0	4,200	200	
2314 110 SALARIES/ELECTION SVCS.	0	500	0	500	0	525	25	
2310 111 BOARD SECRETARY	260	450	118	450	0	475	25	
2310 220 SOCIAL SECURITY	324	454	170	454	0	398	(56)	
2310 250 WORKMEN'S COMP.	14	16	0	19	(3)	20	4	
2310 260 UNEMPLOYMENT	0	0	5	20	(20)	0	0	
2314 330 PURCHASED SERVICES	244	0	0	0	0	0	0	
2321 331 SUPERVISORY UNION ASSESSMENT	61,686	65,541	52,771	65,541	0	68,696	3,155	
2315 360 LEGAL SERVICES	1,243	2,000	0	2,000	0	1,500	(500)	
2317 370 AUDIT	3,100	0	0	0	0	1,500	1,500	
2310 522 LIABILITY INSURANCE	1,751	1,800	0	1,800	0	1,900	100	
2310 523 BOND PREMIUM	100	100	0	100	0	100	0	
2310 540 ADVERTISING-GENERAL	1,335	1,000	1,353	1,500	(500)	1,200	200	
2314 540 ADVERTISING-ELECTIONS	106	500	0	500	0	525	25	
2310 580 TRAVEL	425	100	0	100	0	105	5	
2310 610 BOARD OPERATING SUPPLIES	218	450	147	450	0	475	25	
2314 610 SUPPLIES-ELECTIONS	0	750	0	750	0	780	30	
2319 610 ANNUAL REPORT	916	450	0	450	0	475	25	
2310 810 BOARD DUES	1,145	1,100	1,050	1,050	50	1,150	50	
2310 840 CONTINGENCY	125	0	1,518	1,500	(1,500)	0	0	
TOTAL GENERAL ADMIN.	77,013	79,211	59,230	81,184	(1,973)	84,024	4,813	6.08%

A \$3,155 (4.82) increase in West Rutland's share of the cost for the Superintendent's office coupled with the necessity, under federal law, of doing an outside audit of the food program are the major reasons for the \$4,813 (6.08%) increase in this area.

WEST RUTLAND PROPOSED 1991/1992 BUDGET and BUDGET STATUS AS OF 01/21/91

	ACTUAL Q 6/30/90	BUDGET 90/91	ACTUAL 01/21/91	PROJECTED 90/91	VARIANCE	PROPOSED 91/92	\$ CHANGE	% CHANGE
2400 ADMINISTRATION:								
2400 110 SALARIES-ADMINISTRATION	93,170	103,018	53,881	97,475	5,543	105,558	2,540	
2400 210 GROUP HEALTH INSURANCE	7,645	9,174	2,880	4,770	4,404	5,375	(3,799)	
2400 220 SOCIAL SECURITY	7,061	7,881	4,122	7,457	424	8,075	194	
2400 230 GROUP LIFE INSURANCE	311	325	175	331	(6)	342	17	
2400 250 WORKMEN'S COMP.	318	400	0	409	(9)	443	43	
2400 260 UNEMPLOYMENT	137	124	61	124	0	134	10	
2400 270 CONTINUING EDUCATION	628	1,300	0	1,300	0	1,365	65	
2400 280 DENTAL INSURANCE	323	372	105	180	192	205	(167)	
2400 430 REPAIRS & MAINTENANCE	1,213	1,675	1,600	1,675	0	1,500	(175)	
2400 530 TELEPHONE & POSTAGE	5,352	6,500	3,307	6,500	0	7,000	500	
2400 580 TRAVEL	1,527	1,500	713	1,500	0	1,500	0	
2400 590 GRADUATION EXPENSE	1,072	1,500	142	1,500	0	1,500	0	
2400 591 PROJECT GRADUATION-GRANT	0	0	0	0	0	0	0	
2400 610 SUPPLIES	1,390	2,000	1,066	2,000	0	2,000	0	
2400 730 EQUIPMENT REPLACEMENT	0	0	0	0	0	0	0	
2400 731 NEW EQUIPMENT	1,629	1,460	875	1,460	0	0	(1,460)	
2400 810 DUES & FEES	555	900	691	900	0	900	0	
TOTAL ADMINISTRATION	122,330	138,129	69,617	127,581	10,548	135,897	(2,232)	-1.62%

 The major reason for a \$2,232 (-1.62%) decrease in administrative cost is that one administrator does not take health insurance.

WEST RUTLAND PROPOSED 1991/1992 BUDGET and BUDGET STATUS AS OF 01/21/91

	ACTUAL Q 6/30/90	BUDGET 90/91	ACTUAL 01/21/91	PROJECTED 90/91	VARIANCE	PROPOSED 91/92	\$ CHANGE	% CHANGE
2510 FISCAL SERVICES:								
2510 111 BOOKKEEPER	3,235	0	0	0	0	0	0	
2510 210 GROUP HEALTH INSURANCE	956	0	0	0	0	0	0	
2510 220 SOCIAL SECURITY	245	0	0	0	0	0	0	
2510 230 GROUP LIFE INSURANCE	26	0	0	0	0	0	0	
2510 250 WORKMEN'S COMP	29	0	0	0	0	0	0	
2510 260 UNEMPLOYMENT	11	0	0	0	0	0	0	
2510 330 PURCHASED SVC-TREASURER	9,400	10,400	9,977	9,977	423	10,700	300	
2510 331 PURCHASED SVC-BOOKKEEPER	0	4,883	0	4,883	0	4,800	(83)	
2510 610 SUPPLIES/FISCAL SVCS.	1,076	1,500	465	1,500	0	1,500	0	
2510 611 BANK CHARGES/FEES	563	550	22	550	0	575	25	
2510 830 INTEREST	8,283	5,000	5,911	5,911	(911)	5,250	250	
TOTAL FISCAL SERVICES	23,824	22,333	16,375	22,821	(488)	22,825	492	2.20%

 A slight increase in the cost of the services of the treasurer is the major reason for the \$492 (2.20%) budget increase in this area.

WEST RUTLAND PROPOSED 1991/1992 BUDGET and BUDGET STATUS AS OF 01/21/91

		ACTUAL @ 6/30/90	BUDGET 90/91	ACTUAL 01/21/91	PROJECTED 90/91	VARIANCE	PROPOSED 91/92	\$ CHANGE	% CHANGE
*****	*****	*****	*****	*****	*****	*****	*****	*****	*****
2540	PLANT MAINTENANCE:								
2540 110	SALARIES/CUSTODIANS	63,318	59,739	35,307	59,739	0	62,677	2,938	
2540 210	GROUP HEALTH INSURANCE	10,495	12,595	7,932	11,898	697	13,564	969	
2540 220	SOCIAL SECURITY	4,803	4,570	2,701	4,570	0	4,795	225	
2540 230	GROUP LIFE INSURANCE	233	217	230	442	(225)	456	239	
2540 240	RETIREMENT	1,086	1,800	661	1,800	0	2,640	840	
2540 250	WORKMEN'S COMP.	1,711	1,621	555	1,822	(201)	1,724	103	
2540 260	UNEMPLOYMENT	199	161	99	161	0	196	35	
2540 330	GROUPS MAINTENANCE	3,800	3,000	1,950	3,000	0	3,000	0	
2540 411	WATER	1,155	1,300	0	1,300	0	1,365	65	
2540 412	SEWAGE	3,550	3,550	4,392	4,392	(842)	4,400	850	
2540 420	REFUSE REMOVAL	4,603	4,000	2,626	4,000	0	4,280	280	
2540 421	SNOW REMOVAL	3,000	2,000	2,250	2,250	(250)	2,500	500	
2540 422	UNIFORMS	0	1,200	809	1,200	0	1,260	60	
2540 430	REPAIRS & MAINTENANCE	24,919	14,150	12,592	14,150	0	17,500	3,350	
2540 430	ROOF REPAIRS	0	2,500	2,522	2,522	(22)	0	(2,500)	
2540 430	SECOND FLOOR PROJECT	0	7,000	6,392	7,000	0	0	(7,000)	
2540 431	FIRE ALARM & BURGLAR ALARM	1,311	800	952	952	(152)	950	150	
2540 432	WATER DAMAGE REPAIR	0	0	10,218	23,912	(23,912)	0	0	
2540 433	ASBESTOS PROJECTS	1,864	0	318	318	(318)	334	334	
2540 521	PROPERTY & LIABILITY INS.	7,543	6,600	0	4,800	1,800	5,000	(1,600)	
2540 580	TRAVEL	0	100	50	100	0	100	0	
2540 610	SUPPLIES	12,848	14,375	11,741	14,375	0	14,375	0	
2540 622	ELECTRICITY	35,940	47,000	17,581	47,000	0	49,500	2,500	
2540 624	OIL	32,877	29,000	20,046	40,000	(11,000)	40,000	11,000	
2540 730	EQUIPMENT REPLACEMENT	0	800	339	800	0	4,300	3,500	
2540 731	NEW EQUIPMENT	1,050	4,025	3,444	4,025	0	3,000	(1,025)	
	TOTAL REPAIR & MAINTENANCE	216,307	222,103	145,707	256,528	(34,425)	237,916	15,813	7.12%

Estimated cost increases for oil and electricity are the major reasons for the \$15,813 (7.12%) increase in plant maintenance for the 1991/92 budget year.

WEST RUTLAND PROPOSED 1991/1992 BUDGET and BUDGET STATUS AS OF 01/21/91

		ACTUAL @ 6/30/90	BUDGET 90/91	ACTUAL 01/21/91	PROJECTED 90/91	VARIANCE	PROPOSED 91/92	\$ CHANGE	% CHANGE
*****	*****	*****	*****	*****	*****	*****	*****	*****	*****
2546	CROSSING GUARD								
2546 110	SALARY	3,522	3,663	1,770	3,663	0	3,846	183	
2546 220	SOCIAL SECURITY	267	280	135	280	0	294	14	
2546 250	WORKMEN'S COMP.	123	101	0	101	0	106	5	
2546 260	UNEMPLOYMENT	20	16	9	16	0	22	6	
	TOTAL CROSSING GUARD	3,933	4,060	1,914	4,060	0	4,268	208	5.12%

Salary and benefits are the major reasons for the small increase of \$208 (5.12%) in the crossing guard area.

		ACTUAL @ 6/30/90	BUDGET 90/91	ACTUAL 01/21/91	PROJECTED 90/91	VARIANCE	PROPOSED 91/92	\$ CHANGE	% CHANGE
*****	*****	*****	*****	*****	*****	*****	*****	*****	*****
2550	PUPIL TRANSPORTATION								
2550 110	SALARIES	12,904	12,535	6,275	12,535	0	13,719	1,184	
2550 220	SOCIAL SECURITY	979	959	480	959	0	1,050	91	
2550 250	WORKMEN'S COMP.	765	721	0	721	0	873	152	
2550 260	UNEMPLOYMENT	118	51	29	51	0	75	24	
2550 430	REPAIRS & MAINTENANCE	4,941	5,000	4,935	6,000	(1,000)	5,000	0	
2550 442	RENTAL OF BUSES	0	0	0	0	0	0	0	
2550 443	MILEAGE REIMB. TO PARENTS	0	0	0	0	0	0	0	
2550 524	INSURANCE/BUSES	4,023	4,023	4,873	4,873	(850)	4,000	(23)	
2550 610	OPERATING SUPPLIES	3,468	4,000	4,283	6,000	(2,000)	5,000	1,000	
2550 730	EQUIPMENT REPLACEMENT	0	0	0	6,000	(6,000)	0	0	
	TOTAL PUPIL TRANSPORTATION	27,199	27,289	20,874	37,139	(9,850)	29,717	2,428	8.90%

The estimated cost of fuel coupled with salary increases are the major reasons for the \$2,428 (8.9%) increase in pupil transportation.

WEST RUTLAND PROPOSED 1991/1992 BUDGET AND BUDGET STATUS AS OF 01/21/91

	ACTUAL 06/30/90	BUDGET 90/91	ACTUAL 01/21/91	PROJECTED 90/91	VARIANCE	PROPOSED 91/92	\$ CHANGE	% CHANGE
*****	*****	*****	*****	*****	*****	*****	*****	*****
2560 890 FOOD SERVICE CONTRIBUTION	0	0	0	0	0	0	0	ERR
*****	*****	*****	*****	*****	*****	*****	*****	*****
DEBT SERVICE								
5100 910 ASBESTOS	8,622	8,671	0	8,671	0	8,671	0	
5100 910 BUILDING BOND	47,875	45,775	43,413	45,775	0	45,775	0	
5100 910 BUS LOAN	10,964	11,869	29,503	11,869	0	11,869	0	
TOTAL DEBT SERVICE	67,461	66,315	72,916	66,315	0	66,315	0	0.00%
*****	*****	*****	*****	*****	*****	*****	*****	*****
TOTAL EXPENSE	1,945,670	2,096,848	1,283,952	2,146,146	(49,298)	2,251,900	155,052	7.39%
*****	*****	*****	*****	*****	*****	*****	*****	*****

WEST RUTLAND FIRE DEPARTMENT
1990

The West Rutland Volunteer Fire Department responded to the following alarms:

- 17 brush or grass fires
- 13 car fires
- 14 structure fires
- 8 false alarms
- 6 rubbish fires
- 1 mutual aide response
- 6 miscellaneous
- 65 Total

In addition to the above alarms, our department had a total of 21 drills, work projects and meetings. The members attended Rutland County Firefighters Regional School in Clarendon, some members attended special training seminars.

Major renovations were done upstairs in the fire house. The members installed carpet and a suspended ceiling. All the carpet and most of the ceiling was donated. The kitchen was also redone by the members.

The body on the pick up was so rusty it had to be replaced. We had an aluminum body constructed so it would accommodate our equipment, also, it can be transferred to another truck if needed.

We had a total of 3 raffles this year to raise funds. The money was used to purchase new fire coats for all the members.

This year No Parking signs were installed across the street from the fire station. These were needed so our trucks could exit the station without having to back up and go forward several times to get onto Marble Street.

The West Rutland Business Association raised enough funds to purchase and donate a 1926 truck to our department. We thank them and all who donated to make this possible. This truck will be used for parades and show only.

Fireman Thomas Sawyer is now publishing fire safety awareness articles in the Westside Edition. Our department also has smoke detectors for sale at \$7.50 each and 2 1/2 pound ABC powder fire extinguishers at \$15.00 each. If you do not have these in your home, please order yours by calling Tom Sawyer at 438-5347.

The Fireman's Annual Banquet was held at the West Rutland American Legion and was followed by a free dance open to the public. Fun was had by all who attended.

This year 1991 marks one hundred years of the West Rutland Vol. Fire Dept.

In June of 1891 the first organized Fire Company was formed after a major fire on Marble St. in March of that year. It was known as the H. H. Brown Hose Company and earned much respect from its town's people

The Fire Company was responsible for many activities in the town for many years and sported up to date equipment of the time, and annually would parade it's equipment for inspection by the town's people.

We are also proud of our Fire Company and honored to be the ones to celebrate it's centennial, and in celebration of one hundred years of service we have set the foundation work for a fun filled day on July 6, 1991. This celebration will start with a parade through town and many activities throughout the day, this will all end with a dance at the American Legion Hall that night.

Anyone who has information or photos we can use in our book would be greatly appreciated and also anyone or organization that may have some ideas on how to make this celebration a successful one are more than welcome to participate, just contact the Chief or one of the officers for the next meeting time at the station.

The West Rutland Voluntary Fire Department would like to express it's sincere thanks to the people who already have sacrificed some of their time to help us in getting the celebration rolling.

Members of the West Rutland Fire Department in order of seniority are as follows:

1952	Francis Cain	
1972	Joseph Skaza Jr.	1st Asst. Chief
1978	Steve Czachor	Chief
1978	Ted Wenta	Clerk/Treas.
1982	Nicola Notte	2nd Asst. Chief
1984	Larry Smith	
1985	Paul Carlson	
1986	Robert J. Elrick	
1986	Adrian Megrath	
1987	Thomas Lacz	
1987	Chris Jakubiak	
1988	Gene Jones	
1988	David Jasmin	
1989	Dick Pietryka	
1989	Thomas Sawyer	
1990	David Webster	
1990	John Loso	

Respectfully submitted,

Steve Czachor, Fire Chief

Article on Centennial prepared by Nick L. Notte

WEST RUTLAND FIRE DISTRICT #1 FINANCIAL REPORT 1990

	1990 BUDGET	1990 ACTUAL	1991 BUDGET
BEGINNING CHECKING ACCT BAL	844.70	844.70	826.65
BEGINNING MONEY MARKET ACCT BAL	72358.40	72358.40	73237.66
BEGINNING BAL CD	0	0	0
BEGINNING NEW FIRE TRUCK FUND BAL	20000.00	20000.00	41722.95
SUB-TOTAL	93203.10	93203.10	115787.26
RECEIPTS			
CURRENT WATER RENTS	133321.19	125204.86	125532.00
DELINQUENT WATER RENTS	18000.00	23326.94	23000.00
TOWN FIRE TAX	64555.00	64555.00	64550.00
FIRE DEPT ADMINISTRATION CHARGE	0	985.00	1500.00
TURN ON/OFF CHARGES	96.00	96.00	96.00
NEW CONNECTION CHARGES	4000.00	4596.18	4000.00
INTEREST EARNED	9100.00	6339.58	7500.00
MISC RECEIPTS	100.00	1890.95	500.00
TOTAL RECEIPTS	229172.19	226994.51	226678.00
TOTAL RECEIPTS AND BEGINNING CASH	322375.29	320197.61	342465.26
DISBURSEMENTS			
4500 ADMINISTRATION	96992.19	96548.20	95867.00
4510 FIRE DEPARTMENT	44555.00	34647.98	44550.00
4511 WATER WORKS, WELL	30725.00	23500.04	27275.00
4512 WATER WORKS, DISTRIBUTION	33700.00	49272.43	43500.00
4515 WATER WORKS, PINE HILL BOOSTER	1600.00	441.71	1200.00
TOTAL DISBURSEMENTS	207572.19	204410.36	212392.00
ENDING CHECKING ACCT BAL	844.70	826.65	1000.00
ENDING MONEY MARKET ACCT BAL	72358.40	73237.66	65673.26
ENDING NEW FIRE TRUCK FUND BAL	41600.00	41722.95	63400.00
SUB-TOTAL	114803.10	115787.26	130073.26
TOTAL DISBURSEMENTS AND ENDING CASH	322375.29	320197.62	342465.26

WEST RUTLAND FIRE DISTRICT #1
1990 DISBURSEMENTS TO DATE:
12-31-90

	1990 BUDGET	1990 SPENT	1991 BUDGET
=====			
4500 ADMINISTRATION			
=====			
4500-10 SALARIES	5,500.00	5,008.50	6,000.00
4500-15 PAYROLL TAXES	1,200.00	1,311.68	1,500.00
4500-20 OFFICE SUPPLIES	300.00	132.16	150.00
4500-30 ADVERTISING	300.00	263.16	300.00
4500-44 CONTRIBUTIONS & SUBSIDIES	200.00	250.00	250.00
4500-48 INSURANCE, BUILDINGS	650.00	625.00	650.00
4500-49 INSURANCE, VEHICLES & EQUIPMENT	900.00	981.00	1,200.00
4500-50 INSURANCE, WORKMEN'S COMPENSATION	650.00	591.00	650.00
4500-51 INSURANCE, LIABILITY	1,500.00	1,860.00	2,000.00
4500-60 PROFESSIONAL	3,500.00	3,094.37	2,500.00
4500-62 PRINTING	150.00	708.01	700.00
4500-64 REFUNDS	0.00	0.00	0.00
4500-72 TAXES	1,200.00	1,026.80	1,100.00
4500-78 POSTAL	500.00	754.33	750.00
4500-79 INTEREST, SHORT TERM	0.00	0.00	0.00
4500-83 CAPITAL MACHINERY & EQUIPMENT	500.00	0.00	0.00
4500-90 BOND PRINCIPAL & INTEREST	79,942.19	79,942.19	78,117.00
TOTALS	96,992.19	96,548.20	95,867.00
=====			
4511 WELL			
=====			
4511-10 SALARIES	4,000.00	3,483.00	4,000.00
4511-22 SUPPLIES	0.00	0.00	0.00
4511-23 EXPENDABLE TOOLS	650.00	551.03	650.00
4511-34 PHONE	650.00	561.00	800.00
4511-57 PURCHASED LABOR	1,400.00	643.50	1,000.00
4511-68 REPAIRS & MAINTENANCE	2,000.00	77.59	1,000.00
4511-76 ELECTRICITY	22,000.00	18,174.94	20,000.00
4511-78 POSTAL	25.00	8.98	25.00
TOTALS	30,725.00	23,500.04	27,275.00
=====			
4512 DISTRIBUTION			
=====			
4512-10 SALARIES	8,000.00	8,197.50	11,000.00
4512-22 SUPPLIES	1,000.00	2,691.51	1,000.00
4512-23 EXPENDABLE TOOLS	500.00	764.99	750.00
4512-24 EXPENDABLE LIQUIDS FOR VEHICLES	500.00	659.03	650.00
4512-56 PURCHASED SERVICES, EQUIPMENT	9,000.00	14,156.00	8,700.00
4512-60 PROFESSIONAL	300.00	1,963.75	300.00
4512-66 RENTALS	650.00	463.36	500.00
4512-68 REPAIRS & MAINTENANCE	250.00	111.90	250.00
4512-82 CAPITAL IMPROVEMENTS	5,500.00	10,451.80	10,350.00
4512-83 CAPITAL MACHINERY & EQUIPMENT	8,000.00	9,812.59	1,000.00
TOTALS	33,700.00	49,272.43	43,500.00

=====			
4515 PINE HILL BOOSTER			
=====			
4515-10 SALARIES	100.00	0.00	100.00
4515-22 SUPPLIES	0.00	0.00	200.00
4515-57 PURCHASED LABOR	0.00	0.00	300.00
4515-76 ELECTRICITY	1,500.00	441.71	600.00
TOTALS	1,600.00	441.71	1,200.00

=====			
WATER DEPT TOTALS W/BOND	163,017.19	169,762.38	167,842.00
WATER DEPT TOTALS WD/BOND (OPERATING BUDGET)	83,075.00	89,820.19	89,725.00
=====			

	1990 BUDGET	1990 SPENT	1991 BUDGET
=====			
4510 FIRE DEPARTMENT			
=====			
4510-10 SALARIES	5,000.00	5,000.00	5,000.00
4510-20 OFFICE SUPPLIES	200.00	22.40	200.00
4510-23 EXPENDABLE TOOLS	7,000.00	8,217.58	7,000.00
4510-24 EXPENDABLE LIQUIDS FOR VEHICLES	1,000.00	716.93	1,000.00
4510-30 ADVERTISING	100.00	0.00	100.00
4510-34 PHONE	3,000.00	2,816.91	3,000.00
4510-40 DUES	400.00	599.00	600.00
4510-49 INSURANCE, VEHICLES & EQUIPMENT	4,000.00	4,964.00	5,000.00
4510-50 INSURANCE, WORKMEN'S COMP.	475.00	590.00	600.00
4510-51 INSURANCE, LIABILITY	700.00	236.00	300.00
4510-52 INSURANCE, ACCIDENT & SICKNESS	850.00	1,438.00	1,500.00
4510-56 PURCHASED SERVICES, EQUIPMENT	100.00	81.00	100.00
4510-57 PURCHASED LABOR	500.00	1,052.00	1,100.00
4510-60 PROFESSIONAL	500.00	60.00	100.00
4510-66 RENTALS	300.00	300.00	300.00
4510-68 REPAIRS & MAINTENANCE	8,000.00	1,584.21	8,000.00
4510-72 TAXES	200.00	0.00	400.00
4510-76 ELECTRICITY	500.00	672.29	700.00
4510-77 FUEL, HEATING OIL	1,500.00	1,200.90	1,500.00
4510-78 POSTAL	30.00	49.70	50.00
4510-81 CAPITAL BUILDING IMPROVEMENTS	2,200.00	157.36	2,000.00
4510-83 CAPITAL MACHINERY & EQUIPMENT	8,000.00	4,889.70	6,000.00
TOTALS	44,555.00	34,647.98	44,550.00

WEST RUTLAND FIRE DISTRICT #1

PRUDENTIAL COMMITTEE MEMBERS FOR 1990

Richard S. Prenevost - Chairman
Joseph F. Skaza - Water Commissioner

Jayne Pratt - Clerk
Dorsey Worley - Treasurer

WEST RUTLAND FIRE DISTRICT #1 - 1990 Salaries

Edward Gilman	\$1,642.50
Adrian Megrath	442.00
Jayne Pratt	445.00
Richard Prenevost	2,021.50
John Skaza	283.50
Joseph A. Skaza Jr.	967.50
Joseph F. Skaza	6,481.00
Warren Smith	2,406.00
Dorsey Worley	2,000.00

DELINQUENT WATER RENTS FOR 1990

Raymond & Elizabeth Boyce	\$165.00
Michael & Catherine Boynton	36.45
Kurt & Sharon Healy	90.82
Thomas Montagno	146.20
Charles & Mary Prevendoski	86.45
Barbara Vahle	165.00
Walter & Mary Werbinski	172.90
Total	<u>\$862.82</u>

Richard S. Prenevost
Collector of Delinquent Water Rents

WEST RUTLAND CENTENNIAL Financial Report as of December 31, 1990

Balance December 31, 1989 \$343.35

Receipts

Tree Project	\$37.50	
Interest (Bank)	<u>17.85</u>	55.35

Expenses

Advertising		<u>45.08</u>
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Balance December 31, 1990 \$353.62

FRIENDS OF WEST RUTLAND TOWN HALL, INC. Financial Report December 31, 1990

Balance, December 31, 1989 \$10,315.11

Receipts

Donations	\$1,471.00*	
Friendship Tree	836.00	
T Shirts/License Plates	<u>343.00</u>	2,650.00

Expenses

Stained Glass Restoration	\$1,860.00	
Structural Analysis	6,577.50	
T Shirts	191.60	
License Plates	150.00	
Basement Windows	1,760.00	
Friendship Tree	351.36	
Miscellaneous	<u>112.55</u>	<u>11,003.01</u>

Balance, December 31, 1990 \$ 1,962.10

*Includes \$1,481.00 from members of the West Rutland Alumni Association

RUTLAND WEST NEIGHBORHOOD HOUSING SERVICES

In 1990 the staff of Rutland West responded to 29 requests for service from residents of West Rutland. The total of NHS dollars committed to West Rutland since 1986 is almost \$367,000.

The requests came from families looking for housing, investors interested in Marble Street projects, homeowners interested in home repairs and those who wanted to take advantage of a loan program to purchase energy efficient refrigerators.

With the assistance of the Vermont State Housing Authority and the Office on Aging we were able to secure a section 8 voucher for an elderly resident who was facing eviction. We helped her move into a newly renovated ground floor apartment on Marble Street.

The West Rutland Commercial Task Force, a committee of Rutland West sponsored a very successful Business Celebration Day on June 2. This celebration also marked the dedication of the Marble Street Historic District at the Marble Street Bridge. The festivities included a parade of the West Rutland High School marching band, church bells ringing, a ribbon cutting ceremony with Mary Miller from Senator Patrick Leahy's office, floating miniature boats, bubbles, antique cars, refreshments and Polka music provided by Joseph Chrusciel. Residents wore specially designed T-shirts which stated, "The Pride is Back". The day's events were video taped by Rutland West to be aired on the access cable network.

West Rutland continues to provide leadership in the five town consortium. Task Force member Bill Finger again served as Treasurer of the Board and a member of the Operations Committee. Board director and Task Force member, Kathy Budd, became Board Secretary in April at our Annual Meeting. She also attended a Leadership Conference sponsored Neighborhood Reinvestment in January, 1990. Resident Board members, Tony Martin and Nancy Beane served on the Loan/Construction Committee. Nancy Beane and Board member Gary Kupferer also served on the Commercial Task Force which was once again chaired by Jayne Pratt, Town Clerk. Additional Commercial Task Force members include Vic and Ethel Seigny, Pat McGann, Pat Rodgers, Jim and Paula Mumford, Donna Perry, John Littler, Pam Ellison, Chet Brown Jr.

The Commercial Task Force was instrumental in getting a Vermont Information Plaza in West Rutland.

SOUTHWESTERN VERMONT AREA AGENCY ON AGING

The following information describes services that we provided to elders in your community during the fiscal year ending September 30, 1990:

Senior Meals

Site: West Rutland School
Schedule: Monday through Friday

- * 426 congregate meals were served to 74 elders residing in your community.
- * 2,341 meals were delivered to the home of 18 elders who were homebound and unable to come to the mealsite. This service is sometimes called "Meals on Wheels".

Senior Advocate Assistance

48 older persons received assistance through this important program. Advocate staff helped elders fill out application forms and worked to resolve any problems related to receipt of benefit programs or other assistance. Guidance was also provided to persons having questions or problems related to health insurance claims or medical service payments. Advocates also helped elders file Vermont tax rebate claims and provided assistance with fuel program application.

Other Services

The following list outlines some of the other services we made available to elders in your area either directly or through contract:

- * Long Term Care Ombudsman: This individual was available to provide assistance to residents of nursing and residential care homes in our region. She helped elders or, if appropriate, family members to sort out information concerning financial assistance and other concerns related to long term care.
- * Information and Referral: Our agency maintained an up-to-date listing of programs and services available to elders. Older persons were able to get this information by either calling our I&R line or by visiting our agency.
- * Legal Service Attorney for the Elderly: Funding was provided by our agency to help pay for the services of an attorney whose role was to focus on legal issues of concern to older persons. This attorney worked out of the Vermont Legal Aid Office in Rutland.
- * Essential Transportation: Through agency arrangement, a limited number of elders were provided with to get to medical appointments or to do essential shopping. Volunteer drivers received reimbursement from our agency for mileage costs incurred in providing this transportation assistance.

REGIONAL AMBULANCE SERVICE, INC.

As we move from the eighties into the nineties we are pleased to report to the Citizens of the Town of West Rutland that your community ambulance service has continued to provide dependable, quality care. Regional Ambulance Service, Inc. has continually provided emergency and non-emergency ambulance service since 1983. During our seventh fiscal year, ending June 30, 1990, the service responded to a total of 3,946 calls. With the continued support of the citizens, our employees and community governing bodies, we were again able to provide our sixth consecutive year of service using the same assessment rate without change. We extend our appreciation to everyone for their support.

The service commitment to providing dependable equipment was accomplished by continuing to replace one vehicle each year. This year we replaced a transport ambulance that had provided over 100,000 miles of service in three years. This purchase, along with the replacement of some small equipment each year, assures you our professional staff is well equipped to provide quality care. Public education and awareness programs were increased during the past year. C.P.R. classes, tours, demonstrations and a variety of public education classes were implemented to help educate the public of our service. Our professional staff continued to strengthen its commitment to our communities by performing these and other projects in addition to their normal caring duties. Our professional staff is also extremely capable and dedicated. The public is encouraged to visit and talk to the employees and administrator at our Stratton Road facility. Please feel free to contact James Finger, Administrator, or your representative, Paul Kulig, if you have any question concerning the service.

This report and the training area of our facility has been dedicated in grateful memory to David R. Melen, President of the Board of Directors from 1984 to 1989. His leadership and dedication were recognized by all.

We are proud of our accomplishments and look forward to serving you in the future. The Board of Directors and Administration of Regional Ambulance Service, Inc. will continue striving to provide the highest quality of emergency ambulance care at the lowest possible cost to all of the citizens we serve.

Sincerely;

Paul Kulig

West Rutland Representative

Amelia Taylor, President
Board of Directors

REGIONAL AMBULANCE SERVICE, INC.

-Continued-

This Budget includes the usual additional expenses and reflects the increase expenditures needed for the Paramedic program.

DESCRIPTION	1990/1991 ESTIMATE	INITIAL 1991/1992 ESTIMATE	PLUS ADD'L PARAMEDIC ESTIMATE	TOTAL 1991/1992 ESTIMATE
PAYROLL ENT	\$306,018	\$327,619	\$ 98,919	\$426,538
PAYROLL TAX	29,000	31,123	4,763	35,886
UNIFORMS	3,500	3,500	600	4,100
MED SUPPLIES	5,500	5,600		5,600
IMMUNIZATION	400	1,000		1,000
VEHICLE MAINT	14,500	15,000	1,000	16,000
RADIO MAINT	2,300	2,500		2,500
GAS & OIL	16,000	17,000	2,000	19,000
HEALTH INS	46,000	55,200	14,000	69,200
LIABILITY INS.	21,000	22,500	3,800	26,300
WORKMANS COMP	21,000	22,530	6,500	29,030
PAYROLL OFFICE	76,000	79,880		79,880
OFFICE SUPPLIES	6,300	6,500		6,500
EQUIPMENT MAINT	2,300	2,400	1,200	3,600
FUNDED DEPR	60,000	60,000	7,500	67,500
BLDG. MAINT	5,800	6,000		6,000
UTILITIES	7,600	7,800		7,800
TELEPHONE	7,400	7,600		7,600
PROF. SERVICES	5,400	5,600		5,600
POSTAGE	3,840	4,600		4,600
INT. BANK CHG.	550	600		600
ADVERTISING	850	900		900
TRAINING/TRAVEL	4,300	4,200	7,500	11,700
DUES SUBSCRIPT	750	850		850
MISCELLANEOUS	3,000	3,000		3,000
MEMBERSHIP EXP.	4,000	4,300		4,300
TOTAL	\$653,308	\$697,802	\$147,782	\$845,584

PER CAPITA CHARGE REMAINS AT 6.3285 FOR THE 7TH CONSECUTIVE YEAR

INCOME ASSESSMENT*	\$231,301
ALL OTHER INCOME	\$614,283
TOTAL BUDGET	\$845,584

*BASED ON 36,549 POP. 1990 CENSUS EST, R.A.S. BRD. APP. 11/20/90

RUTLAND COUNTY SOLID WASTE DISTRICT

During the past year, the Rutland County Solid Waste District spent much of its time attempting to complete a landfill search. There was an exhaustive public process that developed 21 criteria to be used to site a landfill. Ultimately almost all of those criteria were adopted by the Board of Supervisors as siting criteria. The only significant change was that the location of a landfill on prime agricultural lands was not considered a fatal flaw, though it did reduce the desirability of the site in the ranking system. This single change was made because it was perceived early on that there would be no potential sites on non-prime agricultural lands.

After identifying the criteria, a very public mapping process was used that looked at all parcels of fifty acres or larger that were on slopes of less than 25%. During this public mapping exercise the 21 citizen based criteria were applied to see if the sites met the minimum criteria. Starting with over 150 potential sites in the county, the field was narrowed to 48 by virtue of the public mapping process. The next step in the process was an initial walk-over or drive-by to determine if there were any obvious defects in the sites that did not appear on the maps.

The use of drive-bys and walk-overs was designed to give us a first hand look at the site to see if there were any features that would obviously be in violation of state or district minimum standards. Many sites were eliminated because of problems such as surface or ground waters, bedrock, or recent residential development. Thirty-eight of the sites were eliminated by the walk-over's and drive-by's. That left only 10 sites in six towns that appeared to meet minimum state and District requirements. These sites needed more in-depth analysis by experts. A very difficult condemnation process was started to allow access to properties where landowners refused access.

At this next level, the District employed experts in geology, hydrology (water), protected species and critical habitats, archeology, transportation, soils, wildlife habitats and aesthetics. These independent authorities were instructed to examine sites to determine if there were problems that would prevent permitting of a landfill or that would prevent the sites from meeting the District's siting criteria. The District was in this phase of study when two District towns that had potential landfill sites were organized to hold special town meetings for the purpose of withdrawing from the District.

The issue of withdrawing communities is a crucial issue and one which most

Districts now face. Due to the unpopularity of hosting any solid waste facility, many towns have decided to not cooperate regionally rather than be the winner of the search process. This ability to opt out of the process with little repercussion is providing an easy out to towns which have sites that meet the stringent criteria. All six towns which had the minimally qualified sites have now voted to withdraw. The District could potentially find a willing seller of land for a landfill in one of these withdrawing towns, but it could not build the facility and operate it without the agreement of the host community's Board of Selectmen. On the other hand, a town that withdraws may locate a landfill on an identified site without regard to the needs of any of its neighbors.

The difficult situation clearly indicated that to continue the siting effort would result in more towns leaving the District rather than allow a landfill to be located within their town. In light of this problem, the Board of Supervisors felt that the siting effort should be suspended to allow the Legislature a chance to address the issue. The search process was suspended on September 12, 1990.

While the search for a landfill has played a major part in the District's work during 1990, we have been working on several other major programs.

*** Curbside Recycling - During the first 9 months of 1990, a pilot curbside recycling program was implemented and run in Proctor and Rutland City. Over 2,500 households have been served. Proctor has now taken on the program as a franchised system for both waste and recyclables. During the last three months of 1990, the District has worked closely with the City of Rutland to convert the previously mandated and subsidized program to a voluntary, user supported program. In 1991, the District will be implementing curbside recycling throughout the balance of Rutland City and will be looking for other villages that would be interested in starting a curbside program.

*** Metal Collection - We have organized several very successful metal collection programs that have been District-wide as well as community based. We have processed thousands of yards of metal scrap this year at no cost to the various communities. We will be looking to make this program even more effective in the coming year.

*** Household Hazardous Waste - After a three year absence, the District again hosted a District-wide household hazardous waste collection

day. This one-time event resulted in more than 200 households dropping off their hazardous waste. This is more than twice as many as participated in 1987. We are now making plans for setting up collection programs at all District transfer stations on a monthly basis. We hope that this improved program will result in much higher usage as we try to clean up our waste stream. About a third of one percent of the solid waste stream is household hazardous waste.

- *** Special Wastes - We have expanded our tire collection program of last year so that we are now organizing auto battery and waste oil collections as well. Many transfer stations will soon have waste oil collection tanks in place.
- *** Operation of a Regional Transfer Station - During the past year, we provided a regional transfer station for commercial haulers and operated a transfer station for the public at the site of the former Rutland City landfill. Between 25% to 33% of the District's waste goes through this transfer station. This operation has also provided the District a base of operations for many of our regional collection programs. While we are phasing out the commercial hauler operations, the transfer station will remain open to the public in the future.

What is planned for the future? 1991 will see further expansion of existing programs to manage wastes through recycling. In addition, we will be making plans to implement composting as part of our waste management strategy. Planning will become a more important part of our efforts in 1991 as we complete an analysis of long-term waste management options and draft a solid waste management plan that should carry us into the 21st century. As a plan will be only as good as the capacity to implement it, we will be looking for concrete ways to provide long term solid waste processing and disposal services to the District. During the coming year, we will undoubtedly be looking once again at incineration services from the private sector, as well as a District landfill, recycling and composting facilities. While looking for long-term management options, we will still be providing a day-to-day disposal option for our towns, as we have during the past ten years. By maintaining our large volumes (two thirds of the entire county's trash), we hope to provide these services at the most economical rate. The cost to District users will be in the form of a tax on trash actually disposed of by commercial haulers and will be about \$3.00 a year for the average family.

RUTLAND SENIOR VOLUNTEER PROGRAM

Dear Residents of the Town of West Rutland:

The Retired Senior Volunteer Program is a nationwide program for people 60 and older who want to help meet community needs through meaningful use of their skills and knowledge in volunteer service to non-profit organizations.

In 1989, 404 RSVP volunteers throughout Rutland County contributed over 60,000 hours of service to more than 90 not for profit organizations

Currently there are 6 active RSVP volunteers from West Rutland who donate their time to the following organizations: One-2-One Program, Headstart Program, Rutland Regional Medical Center, Vermont Department of Mental Health. Their combined hours of service totalled 968 in 1989.

We encourage and invite any senior citizen to call RSVP at 775-8220 to learn more about volunteering with the RSVP program. The benefits are many: service to your community, recognition, acceptance and a sense of purpose.

We thank the voters of the Town of West Rutland for the support that has been shown RSVP over the years and we pledge our continued efforts to be of service to all of you.

Sincerely,

Anne P. Rowe, Director
November 12, 1990

RUTLAND REGIONAL PLANNING COMMISSION

The Regional Planning Commission has worked closely with regional communities to create a cooperative and positive planning process. With this focus the Commission believes that local plans will be prepared that provide strong local control while recognizing regional responsibilities

During the past year the Regional Planning Commission:

- * has emphasized helping communities prepare local plans that meet the needs of the community working particularly with Brandon, Wallingford, Castleton, West Haven and Poultney; also worked with Rutland City, Rutland Town, Shrewsbury, and Mt. Holly. Benson and Poultney were helped with zoning and subdivision regulations.
- * Organized a grass-roots program to update the GENERAL PLAN; RUTLAND REGION.
- * continued collecting information on natural areas in Benson, Castleton, Fair Haven, Hubbardton, Ira, Middletown Springs, Pawlet, Poultney, Tinnmouth, Wallingford, Wells and West Haven.
- * prepared and/or distributed copies of the State's Planning Newsletter, the Regional Commission's Newsletter and Bulletins on Citizen Participation;
- * sent current copies of the state's Planning and Development Act (Chapter 117) to all Boards of Selectmen and Planning Commissions;
- * continued our very successful cooperative purchasing program for fuels that has saved Hubbardton, Ira, Clarendon, Middletown Springs, Pawlet, Sherburne, Shrewsbury, Tinnmouth, Wallingford, and "the Bus" and other nonprofits and school districts substantial amounts on their fuel oil, diesel and gasoline purchases;
- * worked to devise strategies for dealing with solid waste; expanded work on a solid waste plan to include the 11 towns who voted out of the Solid Waste District;
- * expanded our information resources and computer assistance to give you the data needed to make informed decisions on local planning and management issues;
- * begun a circuit riding transportation planning program providing assistance to West Haven, Brandon, Wallingford, Mt. Holly, Shrewsbury, Poultney and West Rutland;
- * become actively involved in regional efforts related to the Killington /Pico merger; and,
- * received a grant to work with Benson, West Haven, Ira, Pawlet, Hubbardton, Tinnmouth, and Wallingford to prepare a regional land evaluation and site assessment program for agricultural lands.

Please join us as we continue these and other efforts to generate regional cooperation and make planning in Rutland County a truly grassroots process.

RUTLAND AREA VISITING NURSE ASSOCIATION, INC.

Annual Report - 1989-1990

TO: Citizens of West Rutland

I would like to express our appreciation for the support that your community gave to the RAVNA. We continue to care for people that are ill, frail, elderly or handicapped that wish to remain at home. The town funds are used for people that don't qualify for Medicare, Medicaid, Insurance, or other payment programs, and must be put on a sliding fee policy. The hospitals are discharging much earlier so people need more extensive care. We now have a high tech nursing team which provides very highly skilled treatments at home.

The following services were provided to your town:

UNDUPLICATED PATIENTS - 54

Skilled Nursing Care	- 905 visits	Speech Therapy	- 8 visits
Home Health Aide	- 862 visits	Homemaker	- 284 visits
Physical Therapy	- 143 visits	Clinic Services	- 0 clinics
Occupational Therapy	- 2 visits	Prenatal Couples	- 8 couples

Most of our referrals come from hospitals, physicians or other agencies, but if you know of anyone in need of help, don't hesitate to call our office. Rutland 775-0568, 24 hours a day, 7 days a week. In Castleton 468-5668 or Brandon 247-3111, Monday thru Friday, 8:00 a.m. to 4:00 p.m. We have staff, on call, for all areas 24 hours a day, 7 days a week.

Our Agency is in the process to become a Certified Hospice Agency under Medicare working jointly with the Hospice Volunteer Organization. This will provide a needed service to all our communities helping terminally ill people who remain at home. This will require financial support from all of our towns, but will provide better quality of life for all terminally ill patients that wish to stay home. It is also less expensive than having to remain in a hospital.

Thank you for your continued support of the RAVNA. Our Agency could not provide all the needed services without your help.

Sincerely,

Evelyn Doyle
Executive Director

BROC SERVICES AND PROGRAMS

Total Services Provided

I. OUTREACH SERVICES

A. Education
Includes Adult Basic Ed., Day Care, etc. 14

B. Employment
Includes Job search Counseling, Employment Opportunities, etc. 18

C. Use of Available Income 35

D. Use of Other Programs
Includes Medicaid, Family Support, Goods, Health, etc. 74

E. Housing
Includes temporary & permanent shelter, Subsidized housing, etc. 16

F. Food and Nutrition
Includes Food Shelves, Food Stamps, etc. 33

G. Emergency assistance
Includes actual financial aid and/or goods 27

II. ORGANIZING CONTACTS
Includes agency and community projects, etc. 17

III. COMMODITIES
(eligible households) 152

IV. WEATHERIZATION 7

V. PETROLEUM VIOLATION 4

BENNINGTON -RUTLAND OPPORTUNITY COUNCIL (B-ROC)

EXPENDITURES SUMMARY SHEET

October 1, 1989 to September 30, 1990
Town of West Rutland

I. OUTREACH SERVICES \$ 4,942.13

II. COMMUNITY ORGANIZING 102.00

III. COMMODITIES DISTRIBUTION 16,707.84

IV. WEATHERIZATION 11,200.00

V. PETROLEUM VIOLATION ESCROW \$ 1,396.30

TOTAL \$34,348.27

I. OUTREACH

A - B Average salary and fringe \$6.00/half hour services
G - also includes actual dollar value of assistance given.

II. COMMUNITY ORGANIZING

A & B average salary and fringe \$6.00/half hour times contact.

III. COMMODITY FOODS

Average distribution cost at \$9.16 per household per distribution.

IV. WEATHERIZATION

Labor and materials at \$1,600 per completion.

V. PETROLEUM VIOLATION ESCROW

Labor and materials at actual cost.

FUNDING REQUEST AMOUNT \$735.00

RUTLAND MENTAL HEALTH SERVICES, INC.

To the Residents of West Rutland:

Rutland Mental Health Services, Inc. has been very active in your community this past fiscal year providing psychoeducational assessments and family interviews in order to help develop the most appropriate educational plan for students with learning/behavioral difficulties, who are referred by your school. Rutland Mental Health has also offered various support groups and educational programs for individuals and health providers in Rutland County.

Our substance abuse program has enabled us to better address the growing need for drug and alcohol treatment. Our (The Evergreen Center) Quitting Time Program in an intensive, evening outpatient alcohol treatment program for adults which runs Monday thru Friday from 5 - 9 pm.

The Associates in Child and Family Services, our affiliate, 65 Grove Street in Rutland, has provided services to West Rutland residents for child, adolescent, parent, couples and individual counseling.

The following reflects specifics as to services to your community:

<u>Service</u>	<u>Number of Visits/Units</u>
Crisis Intervention	48
Adult Brief Therapy	108
Substance Abuse Treatment	241
In-Patient Psychiatric Care	0
Pre-Care/After-Care Clinic	192
Mental Retardation Case Management	1
Child and Family Treatment	109
Total Number of Residents Served (101)	699

Your town funds are used to support these essential programs which provide preventive, educational, and therapeutic services directly to the people of West Rutland. The fees we collect for these services generate only a portion of the actual cost. The remainder must come from State, Federal, and local funds, such as United Way and Town Giving. Your support in the past has been greatly appreciated. We invite you to contact our main office (775-2381) with any questions you may have.

Sincerely,
Gilbert D. Aliber, Executive Director

RUTLAND INDUSTRIAL DEVELOPMENT CORPORATION (RIDC)

The Rutland Industrial Development Corporation (RIDC) has championed the cause of manufacturing in the Rutland Region since the late 1930's. In the post war era, the decline of the rail and stoneworking made new industry a matter of critical concern. We continue to believe that a healthy industrial sector is a key to the prosperity of our work force and a vital part of a balanced economy.

As a non-profit organization, RIDC is staffed by an Executive Director, Administrative Assistant and part-time secretary, which relies substantially on the volunteer efforts of our member municipalities and corporations to carry out its programs.

The corporation seeks to provide "one stop shopping" for the diverse needs of local industry. Among the areas in which we provide assistance are:

- Job training
- Plant siting
- Financial Assistance
- Land use permit assistance
- Demographic data
- Grant applications
- Start-up assistance

A Board of Directors, chosen from the membership, governs the activities of RIDC. Board members represent a cross section of the business and professional community from areas within Rutland County.

The three committees which divide up the work of the organization are:

- Marketing: Looks to assist industry in their expansion efforts.
- Finance: Handles the financial matters of the corporation as well as developing financial packages for new and expanding industry.
- Planning & Development: Addresses the infrastructure and support service issues necessary to provide a quality business environment.

The Rutland Industrial Development Corporation draws upon a number of Federal, State, municipal and private sector sources to fund RIDC's annual activities. The office is located at 5 Court Street, near the Rutland Library. If you should need further information about RIDC, please call 773-9147. It has been a pleasure to work with your town over the past year. We are looking forward to your continued support of our organization in the coming year.

Sincerely,
William C. Shouldice, IV
Executive Director

TELEPHONE NUMBERS

Town Manager	438-2263
Town Treasurer	438-2263
Town Clerk	438-2204
Listers	438-2204
Zoning	438-2204
Town Garage	438-2854
Library	438-2964
Wastewater Treatment Plant	438-5633
School	438-2288
Recreation Area/Skating Rink	438-2406
FIRE	775-0001
POLICE	438-6114
STATE POLICE	773-9101
AMBULANCE	773-1700
Rutland West Neighborhood Housing Service, Inc.	438-2303

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